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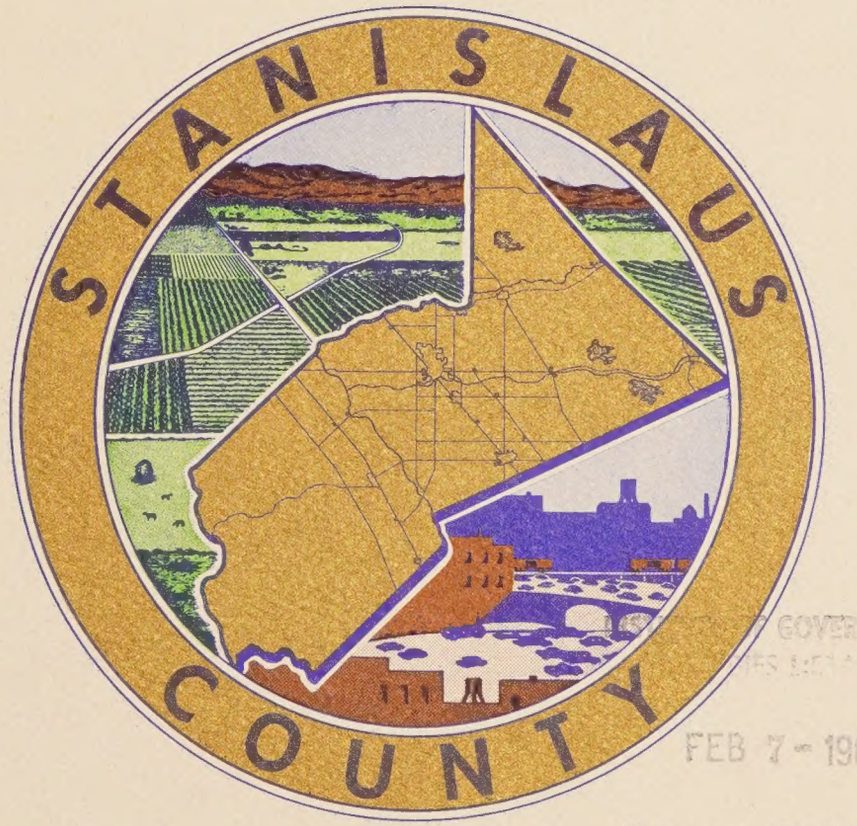
ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 1968

STANISLAUS COUNTY, STATE OF CALIFORNIA



Compiled by

ROBERT E. HUBBARD

COUNTY AUDITOR-CONTROLLER

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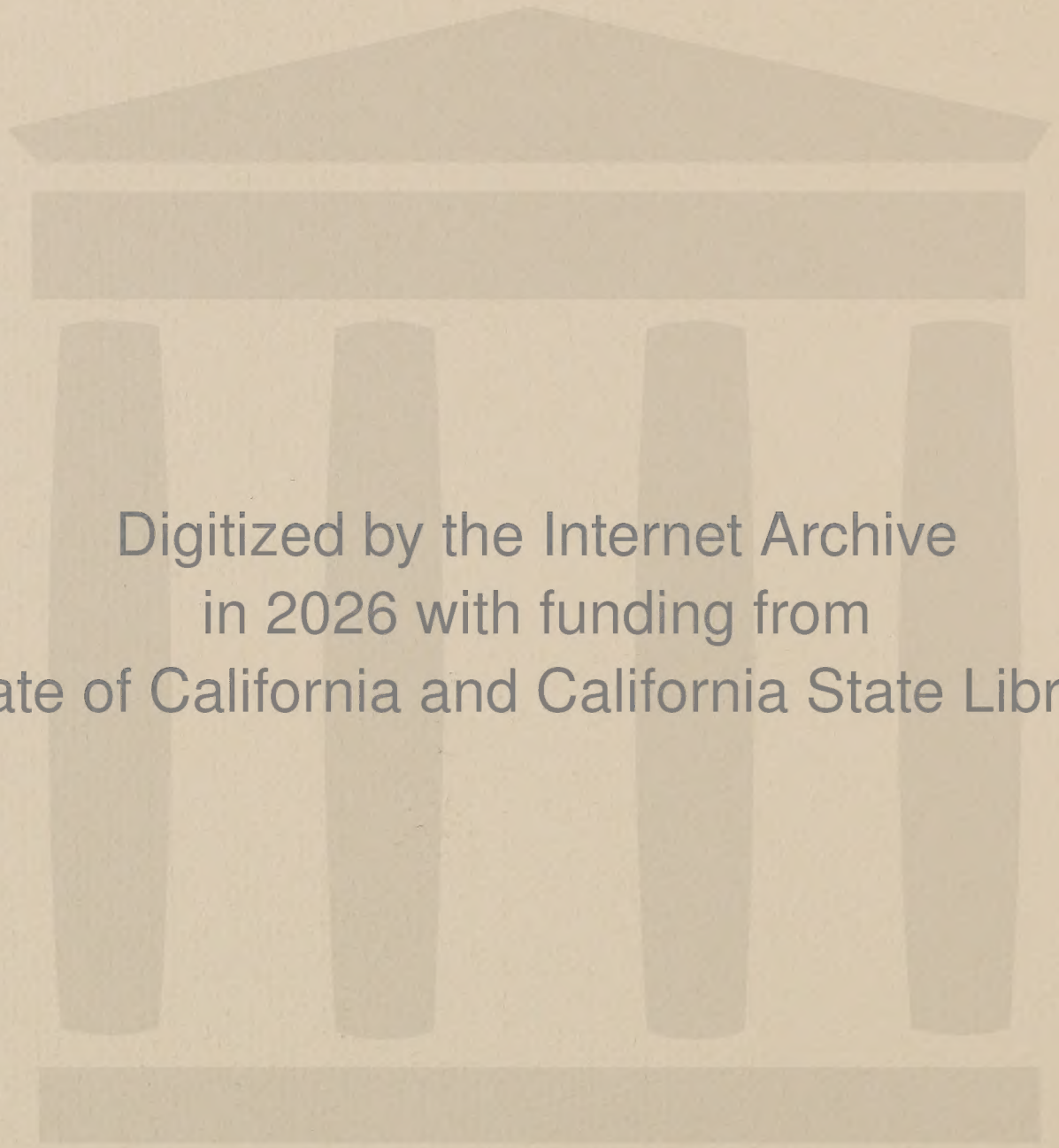
GOVERNMENTAL
FEB 7 - 1969
UNIVERSITY OF CALIFORNIA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OFFICE OF
AUDITOR-CONTROLLER

P. O. BOX 770 MODESTO, CALIFORNIA 95353

ROBERT E. HUBBARD, AUDITOR-CONTROLLER
JACK E. NEWELL, ASSISTANT

November 1, 1968

Honorable Board of Supervisors
County of Stanislaus
Modesto, California

Gentlemen:

The Annual Report of Financial Transactions of the County of Stanislaus for the Fiscal Year Ended June 30, 1968, is compiled and submitted in accordance with provisions of Section 25253 of the Government Code, as amended by Statutes 1959, Chapter 1172.

A modified accrual system of accounting is maintained for the County on the operating funds and for Special Districts (governed by the Board of Supervisors). A cash basis of accounting is maintained for all other funds, including Special Districts governed by Local Boards and School Districts, on deposit with the County Treasurer.

We believe the statements presented herein comprise an adequate and informative report as to the financial position and the results of the operation of the County of Stanislaus for the fiscal year ended June 30, 1968. The report is prepared in conformance with the accounting standards and procedures for California counties as prescribed in Title 2, Division 2, Chapter 2 of the California Administrative Code.

The Financial Statement contains combined balance sheets, statements of changes in fund balances, revenue statements, expenditure statements, and other statistical information such as assessed valuation of all property in Stanislaus County and tax charges on all assessed property.

Respectfully submitted,

Robert E. Hubbard

ROBERT E. HUBBARD
Auditor-Controller

REH/saw

THE MUNICIPAL FINANCE OFFICERS ASSOCIATION

OF THE UNITED STATES AND CANADA

Certifies that

THE ANNUAL FINANCIAL REPORT OF

Stanislaus County, California
For the Fiscal Year Ended June 30, 1967

SUBSTANTIALLY CONFORMS TO THE PRINCIPLES AND STANDARDS OF PUBLIC FINANCIAL REPORTING AS PROMULGATED BY THE

Municipal Finance Officers Association

AND THE

National Committee on Governmental Accounting

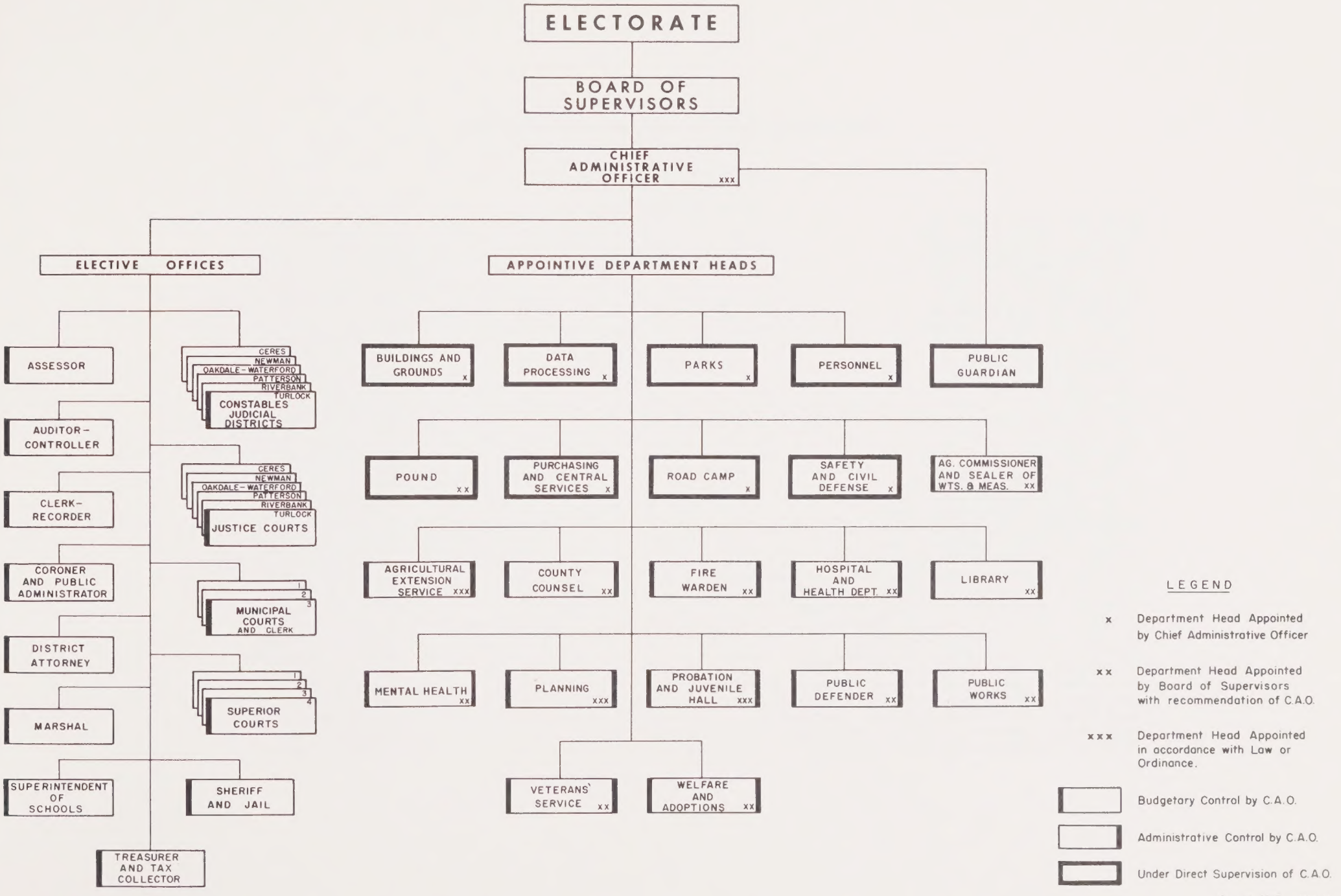
Presented December 18, 1968

Joseph M. Lowery
Chairman, Committee on Accounting

Joseph F. Clark
Executive Director

"A Certificate of Conformance is awarded by the Municipal Finance Officers Association of the United States and Canada only to the governmental unit whose financial report is judged to conform substantially to the high standards for financial reporting established by the Association. These standards are contained in publications of the National Committee on Governmental Accounting."

ORGANIZATION OF STANISLAUS COUNTY GOVERNMENT



August, 1967 1012-13

DIRECTORY OF ELECTIVE AND APPOINTIVE OFFICERS

--ELECTIVE OFFICERS--

Superior Judge Dept. No. 1	Frank C. Damrell
Superior Judge Dept. No. 2	Robert Fowler
Superior Judge Dept. No. 3	William Zeff
Superior Judge Dept. No. 4	Robert D. Carter
State Senator	Stephen P. Teale
Assemblyman	John G. Veneman, Jr.
Supervisor, District No. 1	Robert Fahey
Supervisor, District No. 2	Joe Domecq
Supervisor, District No. 3	Charles A. Brink
Supervisor, District No. 4	Richard Vanderwall
Supervisor, District No. 5	James J. Franzen
District Attorney	Alexander M. Wolfe
Sheriff	Dan Kelsay
Auditor-Controller	Robert E. Hubbard
Assessor	K. V. Broadwell
Treasurer and Tax Collector	F. L. deCamp
County Clerk-Recorder	Steve Nelson
Superintendent of Schools	Fred C. Beyer
Judge Modesto Municipal Court	Frank Pierson
Judge Modesto Municipal Court	Gerald Underwood
Judge Modesto Municipal Court	Carson N. Taylor
Justice - Ceres Judicial District	Gordon A. Olsson
Justice - Newman Judicial District	Lowell L. Jensen
Justice - Oakdale-Waterford Judicial District	Verne D. Sawyer
Justice - Patterson Judicial District	Reuben Swanson
Justice - Riverbank Judicial District	Walter R. Hayes
Justice - Turlock Judicial District	John A. Swenson
Coroner and Public Administrator	Morris D. Feldman
Constable - Ceres Judicial District	Roger C. Marriott
Constable - Newman Judicial District	John M. Silveira
Constable - Oakdale-Waterford Judicial District	Rae Coslet
Constable - Patterson Judicial District	Edward Lisota
Constable - Riverbank Judicial District	Frank Asbill
Constable - Turlock Judicial District	Charles Naff
Marshal - Modesto Judicial District	Allen H. Dodson

--APPOINTIVE OFFICERS--

Business Manager of Health and Medical Services	Wesley Hall
Chief Administrative Officer	Charles E. Dixon
County Agricultural Commissioner	Milo M. Schrock
County Counsel	Theodore W. Martz
County Fire Warden	Leslie Baker
County Librarian	Oscar W. J. Smaalders
County Poundmaster	Oscar Heard
County Probation Officer	E. Ross Clark
County Welfare Director	Donald C. Quisenberry
Custodial Program Director	Elbert Harland
Director of Health and Medical Services	Robert S. Westphal, M. D.
Director of Planning	Martin Schueller
Director of Public Works	Richard G. Barhite
Farm Advisor	Armen V. Sarquis
Mental Health Director	Bernard F. Hansen, M. D.
Personnel Officer	Charles J. Brown
Public Defender	Walter Hancock
Public Guardian	Charles E. Dixon
Purchasing Agent	Willard F. Stambaugh
Sealer of Weights and Measures	Milo M. Schrock
Tabulating Supervisor	Elton Simmonds
Veterans' Service Director	Ira E. Wilson

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Honorable Board of Supervisors
Court House
Modesto, California

Gentlemen:

Submitted for your review, is the annual finance and administrative report of County activities for fiscal 1967-68, as required by County Ordinance #386. It summarizes governmental activities, indicates accomplishments that have been made, and trends that may be expected.

This report presents, in order of appearance, financial statements on the Treasurer's Accountability, including all County operating and special funds and a financial statement of Trust and Agency Funds, Special District Funds, and School Funds. In addition, it presents the assessed valuation and tax charges for general county, cities, special districts, and school districts operation. Each of these services is financed from a number of sources--the largest of which is the local property tax.

A review of 1968-69 tax rate factors indicates that Stanislaus County continues to enjoy a steady economic growth. The net assessed valuation for the year rose 4.3% to 341,129,740, while at the same time, the estimated population rose 3.3% to 189,760. Tax delinquency, another indicator of economic well-being, equalled the low of recent times. The delinquency rate, over the past five years, has been as follows:

Fiscal Year	Total Tax Charge	Delinquent Balance	Percentage Delinquent
1963-64	$23,917,303	$429,442	1.8
1964-65	25,579,108	479,588	1.9
1965-66	27,996,210	473,731	1.7
1966-67	30,444,762	583,331	1.9
1967-68	32,442,196	536,022	1.7

The total Stanislaus County government budget for fiscal 1968-69, as adopted by your Honorable Board, was $7,239,883 greater than actual expenditures for 1967-68. This increase required a $.38 increase in the County-wide tax rate, from $2.92 to $3.30 for 1968-69. The tax rate for the County fire service fund also increased from $.03 to $.04 or $.01, making the total increase $.39 for that portion of the County, exclusive of Modesto and Turlock City limits.

A summary of the "Financial Statement" shown below, presents a comparison of the 1967-68 actual expenditures with the current 1968-69 budget.

TAX RATE FACTORS

Budget	1967-68	1968-69		Difference
Available Fund Balance	$ 2,983,000	$ 2,405,530	-	$ 577,470
Revenue Other than Taxes	27,434,909	28,523,178	+	1,088,269
Property Taxes	9,564,177	11,202,009	+	1,637,832
Total	$ 39,982,086	$ 42,130,717	+	$ 2,148,631

	1967-68	1968-69		Difference
Tax Base for Rate Computation Purposes (net valuation less exemptions and delinquencies)	$327,008,618	$341,129,740	+	$14,121,122
County-wide Tax Rate (excluding County Fire Service)	$2.92	$3.30	+	$.38
County Fire Service Fund Tax Rate (excludes Cities of Turlock and Modesto)	.03	.04	+	.01
Total	$2.95	$3.34	+	$.39

FACTORS ITEMIZED

Budget Units (Grouped by Function)	Actual Expenditure 1967-68	Proposed Expenditure 1968-69		Difference
General	$ 2,172,087	$ 2,564,087	+	$ 392,000
Public Protection	4,018,321	4,376,131	+	357,810
Roads	1,986,887	2,437,875	+	450,988
Health and Sanitation	580,964	642,635	+	61,671
Public Assistance	24,986,851	29,253,592	+	4,266,741
Education	619,426	724,072	+	104,646
Recreation	233,219	239,797	+	6,578
Debt Service	293,078	287,528	-	5,550
Appropriations for Contingencies	--	738,000	+	738,000
Provisions for Reserves	--	867,000	+	867,000
Total	$ 34,890,833	$ 42,130,717	+	$ 7,239,884

Actual Available Fund Balances	Fund Balance 6-30-67	Fund Balance 6-30-68		
General Fund	$ 1,753,352	$ 1,321,491	-	$ 436,861
Accumulative Capital Outlay Fund	564,874	843,395	+	278,521
Debt Service Fund	34,213	10,551	-	23,662
County Fire Service Fund	9,195	5,402	-	3,793
Road Fund	605,878	215,592	-	390,286
Fish and Game Fund	10,488	9,099	-	1,389
Total	$ 2,983,000	$ 2,405,530	-	$ 577,470

Property Taxes	Tax Levy 1967-68	Tax Levy 1968-69		
General Fund	$ 9,024,694	$ 10,383,614	+	$ 1,358,920
Accumulative Capital Outlay Fund	240,026	475,807	+	235,781
Debt Service Fund	238,865	270,277	+	31,412
County Fire Service Fund	60,592	72,311	+	11,719
Total	$ 9,564,177	$ 11,202,009	+	$ 1,637,832

Assessed Value	Actual Assessment 1967-68	Actual Assessment 1968-69		
Land	$111,918,010	$114,638,210	+	$ 2,720,200
Improvements	170,420,920	176,724,320	+	6,303,400
Personal Property	73,629,240	79,303,350	+	5,674,110
Total	$355,968,170	$370,665,880	+	$14,697,710
Less Exemptions	- 15,176,810	- 15,155,600		21,210
Sub-total	$340,791,360	$355,510,280	+	$14,718,920
Less Delinquency Allowance	- 13,782,742	- 14,380,540		597,798
Net Assessed Value	$327,008,618	$341,129,740	+	$14,121,122

Buildings and Grounds:

Fiscal year 1967-68 was marked by the completion of the Honor Farm barracks, the initial installation of 9,000 square feet of office space for a new Welfare Department office complex at Center #3, the installation of a Juvenile Hall School building at Center #3, and the acquisition of 623 acres of land adjacent to Woodward Reservoir.

Other major projects included replacement of the heating and air-conditioning system at the Scenic Drive Welfare Administration building and annex, remodeling of the heating system for the County Offices Building, replacing the damaged sidewalk around the Court House, County Offices, and Jail Buildings, remodeling of the second floor of the County Offices Building, providing for the expansion of the Assessor's and District Attorney's Offices, and various improvements to the Modesto and Woodward Reservoirs.

Hospital:

Medi-Cal and Medicare, effective March 1, 1966, and July 1, 1966, respectively, were expected to have a significant impact upon the use of Scenic General Hospital. The following statistics indicate that the Hospital has a continuing role in the community.

Activity at Scenic General Hospital, over the past five years, is as follows:

	PATIENT DAYS				
	1963-64	1964-65	1965-66	1966-67	1967-68
Acute	42,268	40,320	39,199	35,170	38,812
Non-Acute	22,781	15,209	15,260	14,741	15,732
Total Days	65,049	55,529	54,459	49,911	54,544

		ADMISSIONS*			
First Six Months	2,353	2,360	2,546	2,128	1,984
Second Six Months	2,272	2,520	2,209	2,223	2,052
Total Admissions	4,625	4,880	4,755	4,351	4,036
		OUT-PATIENT CLINIC VISITS			
General Clinic	28,084	27,988	22,568	18,014	20,145
Special Clinic	24,827	26,160	28,191	27,453	28,364
Total Visits	52,911	54,148	50,759	45,467	48,509
		HOSPITAL OPERATIONS			
Major	717	752	742	591	656
Minor	851	891	885	977	795
Total Operations	1,568	1,643	1,627	1,568	1,451

* New-born babies not included

Welfare:

The picture of increasing welfare costs is vividly shown by the following five-year comparison of total welfare expenditures.

Joseph H. Myers, Deputy Administrator of the Social and Rehabilitation Service, Department of Health, Education, and Welfare, attributes these increased costs to (a) activity by civil rights organizations and community anti-poverty programs in alerting poor people to the program and helping them establish eligibility; (b) the more-publicized Medicare Program which has turned up cases also eligible for case assistance; and (c) the continuing decline in demand for unskilled workers, which hits hardest at the most deprived segments of the population. Stanislaus County is also faced with the seasonal agricultural worker who tends to compound the situation.

WELFARE EXPENDITURES
(Adoptions Excluded)

Year	Total Welfare Expenditures	Total Welfare Employees
1963-64	$14,026,918	187
1964-65	15,468,078	209
1965-66	16,451,862	230
1966-67	16,370,436	267
1967-68	18,225,282	299

The Task Ahead:

For several years, local government and the real property taxpayer of California have recognized that the most important single problem facing them is the ever-increasing burden being placed upon the ad valorem tax. Property taxes, many believe, are becoming confiscatory in nature. The California farmer, in an effort to protect his interests, has obtained a change in the California Constitution permitting, under restrictive conditions, farmland assessments on the basis of income rather than comparable sales. More recently, a State constitutional amendment to limit the total amount of tax money to be raised from real property received a great deal of support, but was defeated. Passed, however, was an amendment which reduces taxes on business inventories and provides an increased exemption for householders. To compensate for the latter, the State Sales Tax was increased by one-half cent together with an increase in the bank and corporation tax. Local government and the State, as its parent, thus, are still faced with finding an acceptable solution to a growing problem.

Currently, this office has, under study, a program which will implement the recently-enacted Lanterman-Petris-Short Mental Health Act. It appears that the proposed program will cost an estimated $2,276,555 yearly, with approximately $50,000 of the first-year expense borne by the County. Fortunately, this legislation, effective July 1, 1969, has a local jurisdiction protective clause which limits the increase in the local share of Mental Health costs to one cent on the tax rate in any one year.

Although considerable construction has been completed, during the past several years, the growth of County government requirements, coupled with aging facilities, requires continued expansion and replacement. During the current year, we have already completed construction of a 9,000 square foot storage building for storing voting machines and expect to construct 10,000 square feet of office space for the Welfare Department at Center #3 and 6,000 square feet of office space for the Superintendent of Schools. Other departments requiring consideration for additional space are Sheriff's Administrative Division and Probation.

These and many other problems of County government are confronted each day, and it is the goal of this office to keep your Honorable Board advised and to present practical solutions in accordance with your established policies.

Sincerely yours,

C. E. Dixon
Chief Administrative Officer

TREASURER'S ACCOUNTABILITY

TREASURER'S EXHIBIT I

STATEMENT OF BALANCE AND DISPOSITION OF CASH AS OF JUNE 30, 1968

Total Cash on Hand, per Auditor's Fund Balances:				
County Operating and Special Revenue Funds	(Exhibit II)		$ 2,948,398.62	
Working Capital Funds	(Exhibit III)		201,374.24	
Highway and Bridge Bond Funds	(Exhibit IV)		40,662.18	
Suspense and Clearing Accounts	(Exhibit V)		606,826.26	
Trust Funds	(Exhibit VI)		2,613,675.59	
Special District Funds	(Exhibit VII)		1,067,167.29	
School Funds	(Exhibit VIII)		11,405,318.24	
Total Auditor's Fund Balances				$18,883,422.42
Treasurer's Accounting:				
Cash on Hand			$ 209,916.99	
Cash in Banks*				
Active Accounts	(Schedule A)	$11,517,018.46		
Inactive Accounts	(Schedule A)	12,675,000.00	24,192,018.46	
Investments				
Securities		$ 122,000.00		
Hills Ferry Cemetery Endowment		299.19		
Patterson Cemetery Endowment		7,079.43	129,378.62	
Total Treasurer's Balance			$24,531,314.07	
Less: Outstanding Warrants	(Auditor's Exhibit I, Schedule A)		5,647,891.65	
Balance				$18,883,422.42

* Total securities pledged by banks on June 30, 1968, amount to 140.26% of cash on deposit; required by law - 110%.

TREASURER'S EXHIBIT I
SCHEDULE A

CASH IN BANKS
ANALYSIS OF COLLATERAL PLEDGED
JUNE 30, 1968

BANK	AMOUNT ON DEPOSIT ACTIVE	INACTIVE	TOTAL	COLLATERAL PLEDGED	PERCENT	HELD IN TRUST BY:
Bank of America						
Modesto (10th Street)	$1,594,804.79	$1,500,000.00	$	$		)
Oakdale		200,000.00				) Wells Fargo Bank
Turlock		125,000.00	3,419,804.79	5,606,000.00	163.93	) San Francisco, Calif.
Bank of California						
Modesto	$1,120,543.16	$1,525,000.00				)
Modesto (Westside)	454,863.10	400,000.00				)
Riverbank		75,000.00				) Federal Reserve Bank
Turlock	622,713.74	400,000.00				) San Francisco, Calif.
Ceres	244,125.33	200,000.00	5,042,245.33	6,400,000.00	126.93	)
Central Valley Bank						
Modesto	$ 449,839.43	$ 300,000.00				)
Modesto (La Loma)	807,898.11	675,000.00				) United California Bank
Hughson		175,000.00				) San Francisco, Calif.
Waterford		250,000.00	2,657,737.54	3,637,000.00	136.84	)
Crocker-Citizens Bank						) Bank of America
Modesto	$ 393,833.73	$1,000,000.00	1,393,833.73	2,550,000.00	182.95	) San Francisco, Calif.
Farmers & Merchants Bank						) Crocker-Citizens Bank
Modesto	$ 226,001.06	$ 300,000.00	526,001.06	1,585,000.00	301.33	) San Francisco, Calif.
First Western Bank						
Crows Landing		$ 25,000.00				)
Newman		400,000.00				) United California Bank
Patterson		75,000.00	500,000.00	605,000.00	121.00	) San Francisco, Calif.
Center State Bank						) Wells Fargo Bank
Modesto	$ 452,222.34	$ 200,000.00	652,222.34	729,000.00	111.77	) San Francisco, Calif.
United California Bank						) Federal Reserve Bank
Modesto	$3,662,172.84	$1,900,000.00				) Los Angeles Branch
Turlock		150,000.00				) Los Angeles, Calif.
Oakdale		500,000.00				) Title Insurance &
Ceres		200,000.00	6,412,172.84	7,664,000.00	119.52	) Trust Company of
						) Los Angeles
						) Los Angeles, Calif.

TREASURER'S EXHIBIT I
SCHEDULE A (Continued)

CASH IN BANKS
ANALYSIS OF COLLATERAL PLEDGED
JUNE 30, 1968

BANK	AMOUNT ON DEPOSIT ACTIVE	INACTIVE	TOTAL	COLLATERAL PLEDGED	PERCENT	HELD IN TRUST BY:
Wells Fargo Bank						
Modesto	$ 903,616.96	$1,000,000.00	$	$		)
Modesto (McHenry)		300,000.00				)
Oakdale		300,000.00				) Bank of America
Patterson		50,000.00				) San Francisco, Calif.
San Francisco	584,383.87	250,000.00				)
Turlock		200,000.00	3,588,000.83	5,155,000.00	143.67	)
Totals	$11,517,018.46	$12,675,000.00	$24,192,018.46	$33,931,000.00	140.26	

* Government Code Section #53657 Approval of securities: Market value of securities: Amount of deposit not to exceed face value. "The market value of securities securing active or inactive deposits shall be at least 10 percent in excess of the amount of the deposit secured by them but the amount of the deposit shall not exceed the face value of the securities."

#53659 Waiver of security for deposits insured pursuant to federal law. "When in his discretion local conditions so warrant, the treasurer may waive security for such portion of any deposits as is insured pursuant to federal law, notwithstanding this article."

Current Federal Deposit Insurance, $15,000.00 for each account.

TREASURER'S EXHIBIT I
SCHEDULE B

STANISLAUS COUNTY EMPLOYEES' RETIREMENT SYSTEM
BALANCE SHEET
JUNE 30, 1968

ASSETS			
Cash		$ 283,284.26	
Interest Receivable - Accrued 12-31-67		104,356.76	
Bond Investments at Par	$ 8,885,000.00		
Less: Net Unamortized Premium and Discount	(63,103.01)	8,821,896.99	
Common Stock Investments (Market Value $444,912.50)		417,792.50	
Total Assets			$ 9,627,330.51
LIABILITIES AND RESERVES			
Members' Deposit Reserve		$ 4,142,876.97	
County Advance Reserves:			
Current Service	$ 1,662,036.09		
Prior Service	(531,655.15)	1,130,380.94	
Retired Members' Reserves:			
Annuity Reserve	$ 858,088.35		
Current Service	1,949,370.32		
Prior Service	1,050,464.77		
Survivors' Death Benefit	109,347.71	3,967,271.15	
Total Liabilities and Reserves			$ 9,240,529.06
RESERVED EARNINGS			
Bonds, 6-30-67		$ 362,585.89	
Additions:			
Net Amortized Bond Premiums and Discounts, 12-31-67		7,247.11	
Increase in Accrued Bond Interest, 12-31-67		12,868.12	
Bond Investment Income	$ 358,867.27		
Interest Accrued at Purchase	(1,908.36)	356,958.91	
		$ 739,660.03	
Less:			
Interest Distributed to Reserves @ 4% per Annum		354,621.17	
Total Reserved Earnings-Bonds-6-30-68		$ 385,038.86	
Common Stock Dividend Income	$ 1,873.75		
Less: Management Fees	111.16	1,762.59	
Total Reserved Earnings, 6-30-68			386,801.45
Total Liabilities, Reserves and Reserved Earnings			$ 9,627,330.51

TREASURER'S EXHIBIT I
SCHEDULES C & D

SCHEDULE C

EMPLOYEES' RETIREMENT FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
PERIOD JULY 1, 1967, THRU JUNE 30, 1968

FUND BALANCE, June 30, 1967			$ 203,138.95
RECEIPTS			
Employee Contributions		$ 601,766.32	
Employer Contributions		501,961.36	
Bond Interest Received		358,867.27	
Matured Bonds		102,000.00	
Dividends Received		1,873.75	
Total Receipts			1,566,468.70
			$ 1,769,607.65
DISBURSEMENTS			
Payment to Members		$ 561,285.87	
Purchase of Securities:			
Common Stock		417,792.50	
Bonds	$ 510,000.00		
Net Discount on Bonds	(4,774.50)		
	$ 505,225.50		
Accrued Interest	1,908.36	507,133.86	
Management Fees - Common Stock		111.16	
Total Disbursements			1,486,323.39
FUND BALANCE, June 30, 1968			$ 283,284.26

SCHEDULE D

ANALYSIS OF BONDS OWNED

	Par Value	Premium or (Discount)	Total
BONDS OWNED, June 30, 1967	$ 8,477,000.00	$ (65,575.62)	$ 8,411,424.38
ADD: Purchases During Year	510,000.00	(4,774.50)	505,225.50
DEDUCT: Redemptions	(102,000.00)		(102,000.00)
Amortized Premiums and Discounts for Year Ending December 31, 1967		7,247.11	7,247.11
BONDS OWNED, June 30, 1968	$ 8,885,000.00	$ (63,103.01)	$ 8,821,896.99

CONSOLIDATED SUMMARY STATEMENTS

AUDITOR'S EXHIBIT I

ALL FUNDS COMBINED BALANCE SHEET
JUNE 30, 1968

	Total	Operating & Special Revenue Funds (Except Bond) Exhibit II	Working Capital Exhibit III	Highway & Bridge Bond Exhibit IV
ASSETS				
Cash in Treasury	$18,883,422.42	$2,948,398.62	$ 201,374.24	$ 40,662.18
Imprest Cash	16,547.00	16,547.00		
Accounts Receivable	2,031,639.67	2,031,639.67		
Loans and Advances Receivable	82,200.00	82,200.00		
Advances to Working Capital Funds	602,331.70	602,331.70		
Deposits with Others	116,722.00	63,048.00		53,674.00
Inventory-Materials and Supplies	311,185.30	276,412.54	34,772.76	
Land	1,308,681.60			
Structures and Improvements	10,004,181.04		59,922.98	
Less: Reserve for Depreciation	(20,135.62)		(20,135.62)	
Equipment	4,153,868.88		1,949,341.29	
Less: Reserve for Depreciation	(1,160,256.76)		(1,160,256.76)	
Future Bond and Interest Requirements	3,334,405.00			
Bonds Authorized-Unissued	1,000,000.00			1,000,000.00
Total	$40,664,792.23	$6,020,577.53	$1,065,018.89	$1,094,336.18
LIABILITIES AND EQUITIES				
Accounts Payable	$ 438,519.50	$ 438,236.81	$ 282.69	$
Bonds Payable	2,790,000.00			
Bond Interest Payable	544,405.00			
Investment in Fixed Assets	13,457,467.25			
Reserve for Encumbrances	1,272,953.14	1,272,953.14		
Fund Balance-Unavailable	1,903,855.23	1,903,855.23		
Fund Balance-Available	18,192,855.91	2,405,532.35		94,336.18
Contributed Assets	908,021.90		908,021.90	
Retained Earnings	156,714.30		156,714.30	
Reserve for Unissued Bonds	1,000,000.00			1,000,000.00
Total	$40,664,792.23	$6,020,577.53	$1,065,018.89	$1,094,336.18

Bonded Debt	Suspense Funds Exhibit V	Trust Funds Exhibit VI	Special Districts Exhibit VII	School Funds Exhibit VIII	Fixed Assets Exhibit IX
$	$606,826.26	$2,613,675.59	$1,067,167.29	$11,405,318.24	$
					1,308,681.60
					9,944,258.06
					2,204,527.59
3,334,405.00					
$3,334,405.00	$606,826.26	$2,613,675.59	$1,067,167.29	$11,405,318.24	$13,457,467.25
$	$	$	$	$	$
2,790,000.00					
544,405.00					
					13,457,467.25
	606,826.26	2,613,675.59	1,067,167.29	11,405,318.24	
$3,334,405.00	$606,826.26	$2,613,675.59	$1,067,167.29	$11,405,318.24	$13,457,467.25

AUDITOR'S EXHIBIT I
SCHEDULE A

STATEMENT OF FUND TRANSACTIONS AND BALANCES - ALL FUNDS
FOR THE FISCAL YEAR ENDED
JUNE 30, 1968

	Auditor's Balance July 1, 1967	Apportionments and Transfers In	Other Receipts
COUNTY OPERATING AND SPECIAL REVENUE FUNDS			
General	$ 1,753,066.01	$ 25,203,960.67	$ 7,383,114.78
Accumulative Capital Outlay	566,613.48	255,669.65	179,176.26
Property Tax Reduction	25,476.35		19,014.40
Road	803,569.00	336,181.29	2,244,867.10
County Highway and Bridge Bond	236,910.61	15,208.00	15,623.22
Debt Service	72,977.13	253,196.61	13,444.71
County Fire Service	9,194.73	69,582.51	
Fish and Game	10,488.53		3,012.00
Total	$ 3,478,295.84	$ 26,133,798.73	$ 9,858,252.47
WORKING CAPITAL FUNDS - Total	$ 144,061.10	$ 1,551,407.19	$ 8,331.35
SUSPENSE AND CLEARING ACCOUNTS			
Welfare and Security Clearing	$	$ 15,770,897.64	$
Medical Care Clearing			
Unapportioned Tax Collections	349,721.69	2,292,005.20	32,510,175.02
Unapportioned Solvent Credits		34,826.16	
Unapportioned Interest on Bank Accounts	181,883.26		411,715.58
Unapportioned Interest on Securities	17,021.25		17,863.88
Unapportioned Trailer Registration Fees			100,788.79
Unapportioned "In Lieu" Tax			23,735.99
County Payroll Clearing		10,145,015.36	
Total	$ 548,626.20	$ 28,242,744.36	$ 33,064,279.26
SPECIAL DISTRICTS' FUNDS - Total	$ 1,033,141.09	$ 1,242,228.86	$ 183,993.65
SCHOOL FUNDS - Total	$ 9,499,687.07	$ 78,153,274.07	$ 26,793,881.27
TRUST FUNDS - Total	$ 2,008,659.18	$ 3,485,510.26	$ 18,514,552.66
GRAND TOTAL	$ 16,712,470.48	$ 138,808,963.47	$ 88,423,290.66

Warrants Issued	Apportionments and Transfers Out	Auditor's Balance June 30, 1968	Outstanding Warrants June 30, 1968	Treasurer's Balance June 30, 1968
$ 6,538,792.78	$ 26,839,598.60	$ 961,750.08	$ 444,867.66	$ 1,406,617.74
158,063.90		843,395.49		843,395.49
	25,476.35	19,014.40		19,014.40
1,176,590.52	1,144,830.66	1,063,196.21	63,249.04	1,126,445.25
	227,079.65	40,662.18		40,662.18
293,077.50		46,540.95		46,540.95
	73,375.21	5,402.03		5,402.03
4,401.07		9,099.46	406.75	9,506.21
$ 8,170,925.77	$ 28,310,360.47	$ 2,989,060.80	$ 508,523.45	$ 3,497,584.25
$ 592,215.61	$ 910,209.79	$ 201,374.24	$ 36,703.84	$ 238,078.08
$15,770,897.64	$	$	$ 77,983.59	$ 77,983.59
(28.50)	28.50			
5,764.10	34,703,040.69	443,097.12		443,097.12
8.56	34,817.60			
	445,769.83	147,829.01		147,829.01
	18,985.00	15,900.13		15,900.13
83.38	100,705.41			
	23,735.99			
10,144,628.22	387.14		874,184.71	874,184.71
$25,921,353.40	$ 35,327,470.16	$ 606,826.26	$ 952,168.30	$ 1,558,994.56
$ 1,287,928.83	$ 104,267.48	$ 1,067,167.29	$ 50,013.59	$ 1,117,180.88
$43,799,250.18	$ 59,242,273.99	$11,405,318.24	$4,004,591.51	$15,409,909.75
$ 6,480,664.93	$ 14,914,381.58	$ 2,613,675.59	$ 95,890.96	$ 2,709,566.55
$86,252,338.72	$138,808,963.47	$18,883,422.42	$5,647,891.65	$24,531,314.07

AUDITOR'S EXHIBIT I
SCHEDULE B

SUMMARY OF CASH RECEIPTS
FOR THE FISCAL YEAR
ENDED JUNE 30, 1968

TAXES		
Property Taxes - Current		
Secured	$ 28,655,194.02	
Unsecured	2,908,228.65	
Property Taxes - Delinquent		
Secured	366,987.44	
Unsecured	109,474.88	
Redemptions	470,290.03	
Sales & Use Taxes	1,056,546.70	
Franchises		
Riverbank Water Company		
Hughson	150.23	
Riverbank	417.25	
Pacific Gas & Electric Company		
Electric	26,106.68	
Gas	24,983.44	
Occupancy Tax	25,838.75	
Property Transfer Tax	36,631.71	
Cigarette Tax	130,381.78	
Total		$ 33,811,231.56
COLLECTIONS FROM		
Abatements	$ 131,056.74	
Reimbursed Work Credits	53,468.36	
Accounts Receivable	119,111.76	
Loans Receivable	23,900.00	
Total		327,536.86
LICENSES AND PERMITS		
Business Licenses	$ 5,486.50	
Construction Permits	67,292.80	
Road Permits	2,885.00	
Zoning Permits	2,315.00	
Other Licenses & Permits		
County Clerk	5,112.00	
Sheriff	199.50	
Total		83,290.80

AUDITOR'S EXHIBIT I
SCHEDULE B (Continued)

SUMMARY OF CASH RECEIPTS
FOR THE FISCAL YEAR
ENDED JUNE 30, 1968

FINES, FORFEITS AND PENALTIES		
Vehicle Code Fines - Road Fund		
Ceres Judicial District	$ 89,466.50	
Newman Judicial District	6,423.00	
Oakdale-Waterford Judicial District	27,474.00	
Patterson Judicial District	18,937.50	
Riverbank Judicial District	10,492.00	
Turlock Judicial District	27,640.50	
Modesto Municipal Court	164,640.16	$ 345,073.66
Vehicle Code Fines - General Fund		
Ceres Judicial District	1,751.54	
Newman Judicial District	260.30	
Oakdale-Waterford Judicial District	2,427.15	
Patterson Judicial District	1,535.60	
Riverbank Judicial District	3,121.98	
Turlock Judicial District	6,597.18	
Modesto Municipal Court	32,387.02	
Probation	25.00	48,105.77
Fish & Game Fines - Fish & Game Fund		
Ceres Judicial District	$ 303.75	
Newman Judicial District	470.00	
Oakdale-Waterford Judicial District	949.50	
Patterson Judicial District	657.50	
Turlock Judicial District	501.25	
Modesto Municipal Court	130.00	3,012.00
Other Court Fines - General Fund		
Ceres Judicial District	$ 9,909.50	
Newman Judicial District	167.10	
Oakdale-Waterford Judicial District	11,839.00	
Patterson Judicial District	1,465.40	
Riverbank Judicial District	2,683.03	
Turlock Judicial District	9,260.96	
Modesto Municipal Court	26,197.83	
Superior Court	600.00	
Probation Department	2,852.24	64,975.06
Forfeitures & Penalties		
Ceres Judicial District	$ 4,051.00	
Modesto Municipal Court	11,847.40	
Superior Court	6,000.00	21,898.40
Total		$ 483,064.89

SUMMARY OF CASH RECEIPTS
FOR THE FISCAL YEAR
ENDED JUNE 30, 1968

REVENUE FROM USE OF MONEY AND PROPERTY		
Interest		
From Loans to Special Districts	$ 5,638.97	
Time Deposits	449,336.55	
Securities	17,863.88	
Rents & Concessions	11,869.58	
Total		$ 484,708.98
AID FROM GOVERNMENTAL AGENCIES - STATE		
Alcoholic Beverage Licenses	$ 29,002.95	
Highway Users' Tax	1,303,043.67	
Highway Users' Tax - Code Section 186.1 & 2106	544,766.86	
Motor Vehicle In Lieu Tax	870,489.22	
Trailer Coach In Lieu Tax	100,788.79	
Welfare Administration - Various	138,032.94	
Aid for:		
Agriculture	3,300.00	
Boarding Homes	214,954.29	
Crippled Children	148,728.85	
Tuberculosis	17,388.31	
Veterans' Affairs	4,506.77	
Welfare Educational Reimbursement	8,259.80	
Other - Cerebral Palsy	18,956.65	
- Defense Attorney Fees	4,033.63	
- Maternity Care	512.55	
- Mental Health	34,872.86	
- Tax Deeded Land Rental		
- Park Bond Funds	155,000.00	
- Surplus Property Rebates	4,567.71	
Total		3,601,205.85
AID FROM GOVERNMENTAL AGENCIES - FEDERAL		
Welfare Administration - Day Care	$ 3,778.65	
Aid to Boarding Homes	23,298.85	
Special Health Projects	10,521.00	
Pre-School Program	2,174.95	
Aid for Disaster	715.97	
Grazing Fees	90.95	
In Lieu Taxes		
Riverbank Ordinance Plant	20,655.68	
Labor Camps & Low Rent Housing	23,735.99	
Total		84,972.04

SUMMARY OF CASH RECEIPTS
FOR THE FISCAL YEAR
ENDED JUNE 30,1968

CHARGES FOR CURRENT SERVICES		
Assessment & Tax Collection Fees	$ 34.63	
Auditing & Accounting Fees	1,324.00	
Election Services	9,915.07	
Legal Services	1,112.00	
Planning & Engineering Services	1,085.77	
Agricultural Services	11,893.51	
Civil Process Services - Various	39,973.52	
Court Fees & Costs		
Ceres Judicial District	350.00	
Newman Judicial District	384.00	
Oakdale-Waterford Judicial District	1,213.50	
Patterson Judicial District	752.40	
Riverbank Judicial District	229.50	
Turlock Judicial District	2,172.50	
Modesto Municipal Court	31,361.05	
County Clerk	57,450.83	
County Clerk - Jury Fees, Etc.	11,014.59	
Miscellaneous	13.00	
Property Tax Reduction Fees		
Ceres Judicial District	33.50	
Newman Judicial District	39.50	
Oakdale Judicial District	86.50	
Patterson Judicial District	50.50	
Riverbank Judicial District	40.50	
Turlock Judicial District	72.50	
Waterford Judicial District	20.00	
Modesto Municipal Court	2,955.50	
County Clerk	12,487.00	
Sheriff	2,991.90	
Marshal	237.00	
Estate Fees	563.55	
Humane Services	652.40	
Law Enforcement Services	2,128.84	
Recording Fees		
Recorder	89,183.65	
Health Department	6,640.20	
Health Fees		
City of Modesto	3,000.00	
Milk Inspection, Etc.	27,952.24	
Mental Health Services	7,122.90	
Adoption Fees	8,610.90	
Crippled Children Services	12,336.59	
Institutional Care & Services		
Hospital	3,446,787.08	
Probation	41,191.85	
Sheriff	22,259.65	
Educational Services - Sheriff	2,382.00	
Library Services	81,342.46	
Burial Reimbursement - Coroner	1,578.14	
Parks & Recreation	19,585.65	
Other - Various	869.40	
Total		$ 3,963,481.77

AUDITOR'S EXHIBIT I
SCHEDULE B (Continued)

SUMMARY OF CASH RECEIPTS
FOR THE FISCAL YEAR
ENDED JUNE 30, 1968

OTHER REVENUE		
Sale of Fixed Assets	$ 505.00	
Other Sales		
Agriculture Extension	45.85	
Assessor & Tax Collector	425.07	
Clerk	14.00	
Hospital	18,851.04	
Public Works - Administrative	711.40	
- Building	219.07	
- Engineering	829.19	
- Road	470.08	
Purchasing Agent	1,871.76	
Sheriff & Road Camp	1,756.18	
Other		
Compensation Insurance	43,627.66	
Jury Fees - Reimbursements	1,854.95	
Other - Various	12,230.40	
Working Capital Income	7,958.68	
Total		$ 91,370.33
TOTAL GENERAL COUNTY		$ 42,930,863.08
SCHOOL DISTRICTS		
Bond Funds	$ 119,097.74	
Other	26,674,783.53	
TOTAL SCHOOL DISTRICTS		$ 26,793,881.27
SPECIAL DISTRICTS	$ 183,993.65	
TOTAL SPECIAL DISTRICTS		$ 183,993.65

SUMMARY OF CASH RECEIPTS
FOR THE FISCAL YEAR
ENDED JUNE 30, 1968

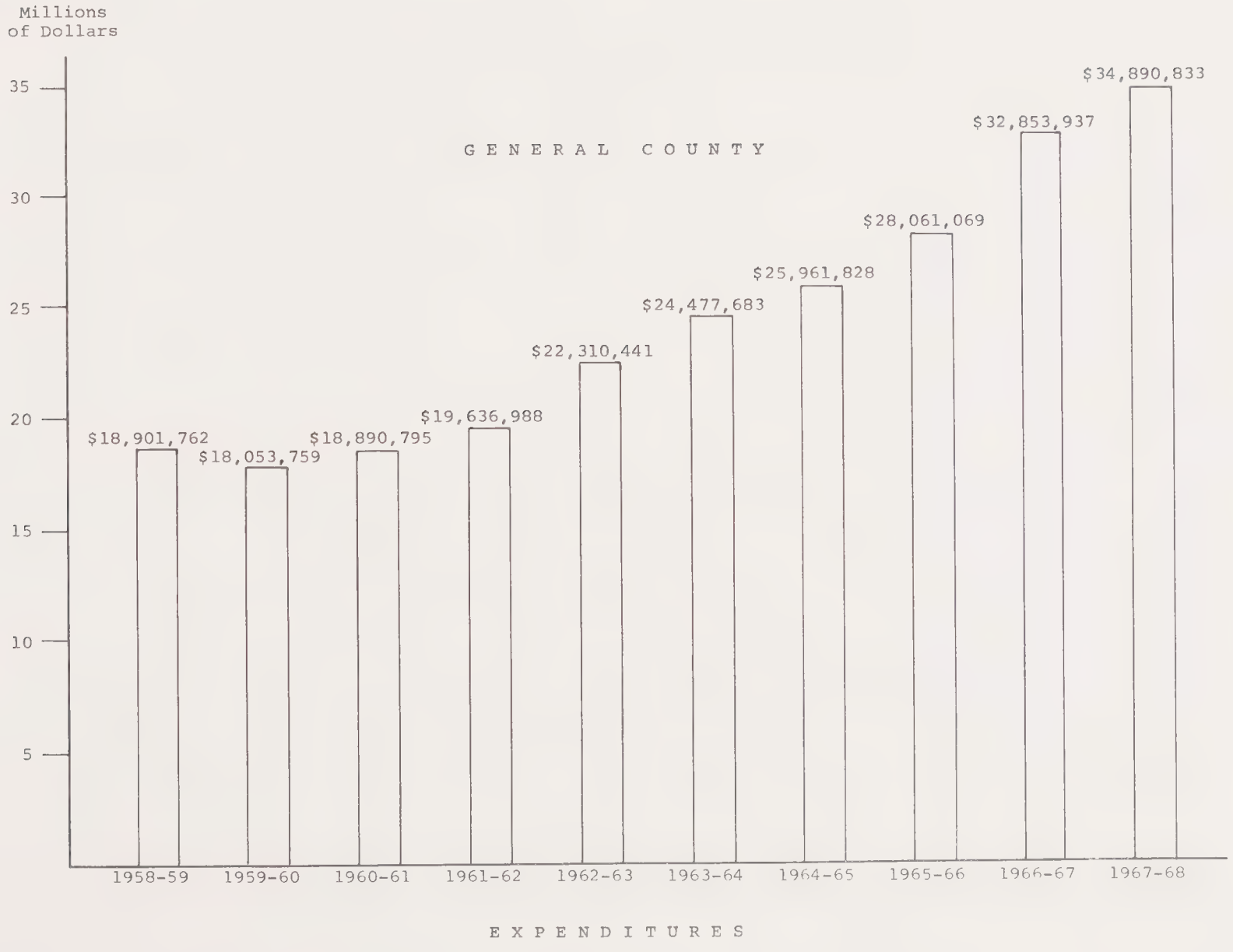
TRUST FUNDS		
Absent Heirs	$ 327.31	
County Clerk - Superior Court	473,140.66	
County Clerk - Special	9,568.00	
Employees' Deposits	525.12	
Employees' Retirement	1,071,628.19	
Employees' Social Security	359,385.37	
Filing Fees	1,138.25	
Hospital Patients' Revolving Fund	13,340.13	
Incorporated Cities	349,365.79	
Justice Court Special	110,640.84	
Law Library	21,528.00	
Library Memorial	84.00	
Livestock Indemnity	4,086.00	
Medical Administration	124,515.25	
Medical Care	279.20	
Miscellaneous	2,076.29	
Modified Payments	32,336.50	
Municipal Court Special	227,163.34	
Parks & Recreation	1,750.00	
Public Administrator	56,223.76	
Public Guardian	66,035.99	
Road Trust	23,257.00	
Sales Tax	1,227.61	
Special Public Health	57,136.00	
State Inheritance Tax	559,568.66	
State Trust Clearing	185,947.13	
Tax Collector's - Refundable Duplicate & Over Payments	525.11	
Tax Deeded Land Rental	8,298.02	
Tax Deeded Land Sales	3,822.25	
Welfare Administration	1,307,433.24	
Welfare & Security	13,442,199.65	
TOTAL TRUST FUNDS		$ 18,514,552.66
TOTAL CASH RECEIPTS		$ 88,423,290.66

AUDITOR'S EXHIBIT I
SCHEDULE C

SUMMARY OF CASH DISBURSEMENTS
FOR THE FISCAL YEAR ENDED
JUNE 30, 1968

COUNTY OPERATING AND SPECIAL REVENUE FUNDS		
General	$ 6,538,792.78	
Accumulative Capital Outlay	158,063.90	
Road	1,176,590.52	
Debt Service	293,077.50	
Fish and Game	4,401.07	
Total		$ 8,170,925.77
WORKING CAPITAL FUNDS		592,215.61
SUSPENSE AND CLEARING ACCOUNTS		
Welfare and Security Clearing	$ 15,770,897.64	
Medical Care Clearing	(28.50)	
Unapportioned Tax Collections	5,764.10	
Unapportioned Solvent Credits	8.56	
Unapportioned Trailer Registration Fees	83.38	
County Payroll Clearing	10,144,628.22	
Total		25,921,353.40
SPECIAL DISTRICTS' FUNDS		1,287,928.83
SCHOOL FUNDS		43,799,250.18
TRUST FUNDS		6,480,664.93
TOTAL CASH DISBURSEMENTS		$ 86,252,338.72

GENERAL COUNTY


Millions of Dollars
35
30
25
20
15
10
5
GENERAL COUNTY
$18,901,762
$18,053,759
$18,890,795
$19,636,988
$22,310,441
$24,477,683
$25,961,828
$28,061,069
$32,853,937
$34,890,833
1958-59
1959-60
1960-61
1961-62
1962-63
1963-64
1964-65
1965-66
1966-67
1967-68
EXPENDITURES

AUDITOR'S EXHIBIT II

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
COMBINED BALANCE SHEET
JUNE 30, 1968

	Total	General	Accumulative Capital Outlay	Property Tax Reduction	Road	Debt Service	County Fire Service	Fish and Game
ASSETS								
Cash in Treasury	$2,948,398.62	$ 961,750.08	$843,395.49	$19,014.40	$1,063,196.21	$46,540.95	$5,402.03	$9,099.46
Imprest Cash	16,547.00	16,532.00			15.00			
Accounts Receivable	2,031,639.67	1,615,041.49			416,598.18			
Deposits With Others	63,048.00				63,048.00			
Loans and Advances Receivable	82,200.00	82,200.00						
Inventory-Materials and Supplies	276,412.54	143,921.87			132,490.67			
Advances to Working Capital Funds	602,331.70	602,331.70						
Total	$6,020,577.53	$3,421,777.14	$843,395.49	$19,014.40	$1,675,348.06	$46,540.95	$5,402.03	$9,099.46
LIABILITIES AND EQUITIES								
Accounts Payable	$ 438,236.81	$ 435,358.67	$	$	$ 2,878.14	$	$	$
Reserve for Encumbrances	1,272,953.14	290,179.57			982,773.57			
Fund Balance-Unavailable	1,903,855.23	1,393,761.38			474,103.85	35,990.00		
Fund Balance-Available	2,405,532.35	1,302,477.52	843,395.49	19,014.40	215,592.50	10,550.95	5,402.03	9,099.46
Total	$6,020,577.53	$3,421,777.14	$843,395.49	$19,014.40	$1,675,348.06	$46,540.95	$5,402.03	$9,099.46

AUDITOR'S EXHIBIT II
SCHEDULE A

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
COMBINED STATEMENT OF CHANGES IN AVAILABLE FUND BALANCE
FISCAL YEAR ENDED JUNE 30, 1968

	General	Accumulative Capital Outlay	Property Tax Reduction	Road	Debt Service	County Fire Service	Fish and Game
FUND BALANCE AVAILABLE, July 1, 1967	$1,732,876.09	$ 514,874.58	$25,476.35	$605,881.74	$28,820.13	$ 9,194.73	$10,488.53
Add:							
Excess Appropriations Over Expenditures, Encumbrances and Costs Applied	$1,783,719.31	$2,544,922.00	$	$	$ .50	$	$ 9,398.93
Excess Revenues Over Estimated Revenues			19,014.40	162,564.14	7,776.32	7,790.51	
Decrease in Unavailable Fund Balance		50,000.00		127,159.24	8,167.00		
Interfund Transfers	25,476.35						
Total Additions	$1,809,195.66	$2,594,922.00	$19,014.40	$289,723.38	$15,943.82	$ 7,790.51	$ 9,398.93
Total Beginning Fund Balance and Additions	$3,542,071.75	$3,109,796.58	$44,490.75	$895,605.12	$44,763.95	$16,985.24	$19,887.46
Less:							
Appropriations from Beginning Balance	$1,758,352.00	$ 564,874.00	$	$605,878.00	$34,213.00	$ 9,195.00	$10,488.00
Excess Estimated Revenues Over Revenues	364,514.08	1,701,527.09					300.00
Excess Expenditures, Encumbrances and Costs Applied Over Appropriations				74,134.62		2,388.21	
Increases in Unavailable Fund Balance	116,728.15						
Interfund Transfers			25,476.35				
Total Reductions	$2,239,594.23	$2,266,401.09	$25,476.35	$680,012.62	$34,213.00	$11,583.21	$10,788.00
FUND BALANCE AVAILABLE, June 30, 1968	$1,302,477.52	$ 843,395.49	$19,014.40	$215,592.50	$10,550.95	$ 5,402.03	$ 9,099.46

AUDITOR'S EXHIBIT II
SCHEDULE B

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
COMBINED STATEMENT OF CHANGES IN UNAVAILABLE FUND BALANCE
FISCAL YEAR ENDED JUNE 30, 1968

	General	Accumulative Capital Outlay	Property Tax Reduction	Road	Debt Service	County Fire Service	Fish and Game
FUND BALANCE UNAVAILABLE, July 1, 1967	$1,216,167.73	$ 50,000.00		$ 601,263.09	$44,157.00		
Increases:							
Deposits With Others	$			$			
Building Reserve							
General Reserve							
Inventories	24,421.15			22,840.76			
Loans & Accounts Receivable	17,200.00						
Imprest Cash	107.00						
Reserve for Advances to Working Capital Funds	75,000.00						
Total Increases	$ 116,728.15			$ 22,840.76			
Decreases:							
Deposits With Others		$		$	$		
Building Reserve		50,000.00					
General Reserve					8,167.00		
Inventories							
Loans & Accounts Receivable				150,000.00			
Imprest Cash							
Total Decreases		$ 50,000.00		$ 150,000.00	$ 8,167.00		
Net Increase or (Decrease) to be Used in Schedule A	$ 116,728.15	$(50,000.00)		$(127,159.24)	$(8,167.00)		
Balance Forward	$1,332,895.88			$ 474,103.85	$35,990.00		
Adjustments Shown for Financial Statement Purposes Only and Not Reflected in Operations	$ 60,865.50						
FUND BALANCE UNAVAILABLE, June 30, 1968	$1,393,761.38			$ 474,103.85	$35,990.00		

AUDITOR'S EXHIBIT II
SCHEDULE C

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1968

Fund	Cash Balance July 1, 1967	Receipts and Transfers In	Disbursements and Transfers Out	Auditor's Cash Balance June 30, 1968	Outstanding Warrants	Treasurer's Cash Balance June 30, 1968
General	$1,753,066.01	$32,587,075.45	$33,378,391.38	$ 961,750.08	$444,867.66	$1,406,617.74
Accumulative Capital Outlay	566,613.48	434,845.91	158,063.90	843,395.49		843,395.49
Property Tax Reduction	25,476.35	19,014.40	25,476.35	19,014.40		19,014.40
Road	803,569.00	2,581,048.39	2,321,421.18	1,063,196.21	63,249.04	1,126,445.25
Debt Service	72,977.13	266,641.32	293,077.50	46,540.95		46,540.95
County Fire Service	9,194.73	69,582.51	73,375.21	5,402.03		5,402.03
Fish and Game	10,488.53	3,012.00	4,401.07	9,099.46	406.75	9,506.21
Total	$3,241,385.23	$35,961,219.98	$36,254,206.59	$2,948,398.62	$508,523.45	$3,456,922.07

AUDITOR'S EXHIBIT II
SCHEDULE D

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES - ESTIMATED AND ACTUAL
FISCAL YEAR ENDING JUNE 30, 1968

	Estimated	Actual	Actual Over (Under) Estimated
TAXES			
Property Taxes - Current - Secured	$ 8,742,381.00	$ 8,923,352.80	$ 180,971.80
Property Taxes - Current - Unsecured	821,796.00	854,135.20	32,339.20
Property Taxes - Prior - Secured	185,700.00	222,260.19	36,560.19
Property Taxes - Prior - Unsecured	14,600.00	28,657.84	14,057.84
Solvent Credits	7,000.00	13,281.79	6,281.79
Penalties and Costs - Delinquent Taxes	40,000.00	54,807.48	14,807.48
Sales and Use Taxes	1,075,000.00	1,056,546.70	(18,453.30)
Franchises	50,000.00	51,657.60	1,657.60
Occupancy Tax	20,000.00	25,838.75	5,838.75
Property Transfer Tax		36,631.71	36,631.71
Total	$10,956,477.00	$11,267,170.06	$ 310,693.06
LICENSES AND PERMITS			
Animal Licenses	$ 3,800.00	$ 4,086.00	$ 286.00
Business Licenses	4,000.00	5,486.50	1,486.50
Construction Permits	70,000.00	67,292.80	(2,707.20)
Road Privileges and Permits	2,000.00	2,885.00	885.00
Zoning Permits	2,500.00	2,315.00	(185.00)
Other Licenses and Permits	2,600.00	5,311.50	2,711.50
Total	$ 84,900.00	$ 87,376.80	$ 2,476.80
FINES, FORFEITS AND PENALTIES			
Vehicle Code Fines	$ 280,675.00	$ 393,179.43	$ 112,504.43
Other Court Fines	60,062.00	67,987.06	7,925.06
Forfeitures and Penalties	4,500.00	21,898.40	17,398.40
Total	$ 345,237.00	$ 483,064.89	$ 137,827.89
REVENUE FROM USE OF MONEY AND PROPERTY			
Interest	$ 262,000.00	$ 295,170.89	$ 33,170.89
Rents and Concessions	8,300.00	11,809.58	3,509.58
Total	$ 270,300.00	$ 306,980.47	$ 36,680.47

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES - ESTIMATED AND ACTUAL
FISCAL YEAR ENDING JUNE 30, 1968

	Estimated	Actual	Actual Over (Under) Estimated
AID FROM OTHER GOVERNMENTAL AGENCIES			
STATE			
Alcoholic Beverage Licenses	$ 24,000.00	$ 29,002.95	$ 5,002.95
Highway Users Tax	1,285,000.00	1,303,043.67	18,043.67
Highway Users Tax - 186.1 and 2106	513,000.00	544,766.86	31,766.86
Motor Vehicle "In Lieu Tax"	800,000.00	870,489.22	70,489.22
Trailer Coach "In Lieu Tax"	33,000.00	46,344.54	13,344.54
Other "In Lieu Tax"		2,788.32	2,788.32
Welfare - Administration	45,000.00	29,495.00	(15,505.00)
Welfare - Adoptions	62,879.00	67,274.33	4,395.33
Welfare - Project 205-I		5,768.27	5,768.27
Welfare - Medical Administration	70,000.00	181,510.70	111,510.70
Welfare - Aid for Aged	2,726,591.00	2,639,870.10	(86,720.90)
Welfare - Aid for Blind	111,736.00	112,029.69	294.69
Welfare - Aid for Boarding Homes	277,488.00	257,554.29	(19,933.71)
Welfare - Aid for Children	2,369,447.00	2,161,196.84	(208,250.16)
Aid for Victims of Crimes of Violence	2,000.00	(1,404.22)	(3,404.22)
Aid for Crippled Children	198,000.00	189,228.85	(8,771.15)
Welfare - Aid for Disabled	1,158,000.00	1,133,406.54	(24,593.46)
Welfare - Medical Assistance		176,458.56	176,458.56
Health Administration	50,000.00	53,322.00	3,322.00
Health - Mental Health	46,981.00	45,444.53	(1,536.47)
Aid for Cerebral Palsy	25,000.00	25,283.82	283.82
Aid for Tuberculosis	20,000.00	17,388.31	(2,611.69)
Aid for Agriculture	3,000.00	3,300.00	300.00
Aid for Construction - Hospital	817,000.00		(817,000.00)
Aid for Veterans' Affairs	7,000.00	4,506.77	(2,493.23)
Welfare - Educational Reimbursement		8,259.80	8,259.80
Welfare - Maternity Care		512.55	512.55
Defense Attorney Fees	4,000.00	4,033.63	33.63
Park Bond Funds	155,000.00	155,000.00	
Surplus Property		4,567.71	4,567.71
Cigarette Tax	115,000.00	130,381.78	15,381.78
FEDERAL			
Welfare - Administration	1,300,000.00	1,229,270.50	(70,729.50)
Welfare - Day Care		3,778.65	3,778.65
Welfare - Aid for Boarding Homes	28,800.00	26,498.85	(2,301.15)
Welfare - Aid for Aged	3,181,000.00	3,007,698.96	(173,301.04)
Welfare - Aid for Blind	148,980.00	162,719.55	13,739.55
Welfare - Aid for Children	3,510,663.00	3,048,537.80	(462,125.20)

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES - ESTIMATED AND ACTUAL
FISCAL YEAR ENDING JUNE 30, 1968

	Estimated	Actual	Actual Over (Under) Estimated
AID FROM OTHER GOVERNMENTAL AGENCIES (Continued)			
FEDERAL			
Welfare - Aid for Disabled	$ 1,222,336.00	$ 1,226,043.68	$ 3,707.68
Welfare - Medical Assistance		(38,481.82)	(38,481.82)
Health Administration	5,000.00	3,814.00	(1,186.00)
Special Health Projects	34,523.00	10,521.00	(24,002.00)
Aid for Construction - Parks	93,922.00		(93,922.00)
Aid for Construction - Hospital	817,000.00		(817,000.00)
Aid for Disaster		715.97	715.97
Grazing Fees		90.95	90.95
"In Lieu Taxes"	20,000.00	27,613.12	7,613.12
Welfare - Pre-School Program		2,174.95	2,174.95
Total	$21,281,345.00	$18,911,821.57	$(2,369,523.43)
CHARGES FOR CURRENT SERVICES			
Assessment and Tax Collection Fees	$ 9,500.00	$ 10,597.58	$ 1,097.58
Auditing and Accounting Fees	600.00	1,310.00	710.00
Election Services	5,000.00	9,915.07	4,915.07
Inheritance Tax Fees	11,500.00	16,387.91	4,887.91
Legal Services		1,112.00	1,112.00
Planning and Engineering Services	2,000.00	2,379.73	379.73
Agricultural Services	24,500.00	11,893.51	(12,606.49)
Civil Process Services	29,050.00	39,969.82	10,919.82
Court Fees and Costs	66,450.00	104,941.37	38,491.37
Property Tax Reduction Fees	30,000.00	19,014.40	(10,985.60)
Estate Fees	250.00	563.55	313.55
Humane Services	650.00	652.40	2.40
Law Enforcement Services	2,500.00	2,128.84	(371.16)
Recording Fees	80,000.00	95,823.85	15,823.85
Road and Street Services	100.00		(100.00)
Health Fees	27,000.00	30,952.24	3,952.24
Mental Health Services	6,500.00	7,122.90	622.90
Adoption Fees	6,000.00	8,610.90	2,610.90
Crippled Children Services	8,000.00	12,336.59	4,336.59
Institutional Care and Services	3,624,500.00	3,510,166.00	(114,334.00)
Educational Services		2,382.00	2,382.00
Library Services	70,000.00	81,342.46	11,342.46
Parks and Recreation	15,000.00	19,835.65	4,835.65
Burials	2,000.00	1,578.14	(421.86)
Other		869.40	869.40
Total	$ 4,021,100.00	$ 3,991,886.31	$ (29,213.69)

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES - ESTIMATED AND ACTUAL
FISCAL YEAR ENDING JUNE 30, 1968

	Estimated	Actual	Actual Over (Under) Estimated
OTHER REVENUE			
Sale of Fixed Assets	$ 1,500.00	$ 505.00	$ (995.00)
Other Sales	26,250.00	25,193.64	(1,056.36)
Other Revenue	22,500.00	66,414.46	43,914.46
Total	$ 50,250.00	$ 92,113.10	$ 41,863.10
GRAND TOTAL	$37,009,609.00	$35,140,413.20	$(1,869,195.80)
BREAKDOWN BY FUND			
GENERAL FUND			
Taxes	$10,410,694.00	$10,690,616.84	$ 279,922.84
Licenses and Permits	82,900.00	84,491.80	1,591.80
Fines, Forfeits and Penalties	101,925.00	134,979.23	33,054.23
Revenue from Use of Money and Property	243,300.00	269,359.50	26,059.50
Aid from Other Governmental Agencies	17,600,423.00	16,907,724.52	(692,698.48)
Charges for Current Services	4,019,000.00	3,970,492.18	(48,507.82)
Other Revenue	47,700.00	83,763.85	36,063.85
Total General Fund	$32,505,942.00	$32,141,427.92	$ (364,514.08)
ACCUMULATIVE CAPITAL OUTLAY FUND			
Taxes	$ 240,126.00	$ 254,084.95	$ 13,958.95
Revenue from Use of Money and Property	12,000.00	24,176.26	12,176.26
Aid from Other Governmental Agencies	1,882,922.00	155,259.70	(1,727,662.30)
Total Accumulative Capital Outlay Fund	$ 2,135,048.00	$ 433,520.91	$(1,701,527.09)
PROPERTY TAX REDUCTION FUND			
Charges for Current Services		$ 19,014.40	$ 19,014.40
Total Property Tax Reduction Fund		$ 19,014.40	$ 19,014.40

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES - ESTIMATED AND ACTUAL
FISCAL YEAR ENDING JUNE 30, 1968

	Estimated	Actual	Actual Over (Under) Estimated
BREAKDOWN BY FUND (Continued)			
ROAD FUND			
Licenses and Permits	$ 2,000.00	$ 2,885.00	$ 885.00
Fines, Forfeits and Penalties	240,000.00	345,073.66	105,073.66
Aid from Other Governmental Agencies	1,798,000.00	1,848,526.50	50,526.50
Charges for Current Services	2,100.00	2,379.73	279.73
Other Revenue	2,550.00	8,349.25	5,799.25
Total Road Fund	$ 2,044,650.00	$ 2,207,214.14	$ 162,564.14
DEBT SERVICE FUND			
Taxes	$ 243,865.00	$ 252,956.85	$ 9,091.85
Revenue from Use of Money and Property	15,000.00	13,444.71	(1,555.29)
Aid from Other Governmental Agencies		239.76	239.76
Total Debt Service Fund	$ 258,865.00	$ 266,641.32	$ 7,776.32
COUNTY FIRE SERVICE FUND			
Taxes	$ 61,792.00	$ 69,511.42	$ 7,719.42
Aid from Other Governmental Agencies		71.09	71.09
Total County Fire Service Fund	$ 61,792.00	$ 69,582.51	$ 7,790.51
FISH AND GAME FUND			
Fines, Forfeits and Penalties	$ 3,312.00	$ 3,012.00	$ (300.00)
Total Fish and Game Fund	$ 3,312.00	$ 3,012.00	$ (300.00)
GRAND TOTAL	$37,009,609.00	$35,140,413.20	$(1,869,195.80)

AUDITOR'S EXHIBIT II
SCHEDULE E

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES - COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1968

	Appropriations			Charges				
	Allowed July 1, 1967	Added (Deleted) During Year	Total Available	Expenditures	Encumbrances	Total	Unencumbered Balance	Cost Applied Over (Short)
GENERAL								
LEGISLATIVE AND ADMINISTRATIVE								
Board of Supervisors	$ 70,972.00	$ 5,446.27	$ 76,418.27	$ 72,800.45	$ 3,617.82	$ 76,418.27		
Chief Administrative Officer	67,347.00	(9,340.40)	58,006.60	58,006.60		58,006.60		
TOTAL	$ 138,319.00	$ (3,894.13)	$ 134,424.87	$ 130,807.05	$ 3,617.82	$ 134,424.87		
FINANCE								
Auditor-Controller	$ 88,667.81	$ 13,452.51	$ 102,120.32	$ 100,141.91	$	$ 100,141.91		$ 1,978.41
Treasurer and Tax Collector	139,212.00	(1,309.56)	137,902.44	137,902.44		137,902.44		
Assessor	541,031.00	(3,249.57)	537,781.43	536,833.70	947.73	537,781.43		
Purchasing Agent	54,101.00	116.34	54,217.34	54,171.88	27.50	54,199.38		17.96
TOTAL	$ 823,011.81	$ 9,009.72	$ 832,021.53	$ 829,049.93	$ 975.23	$ 830,025.16		$ 1,996.37
COUNSEL								
County Counsel	$ 64,239.00	$ (12,905.67)	$ 51,333.33	$ 52,574.07	$ 20.00	$ 52,594.07		$ (1,260.74)
TOTAL	$ 64,239.00	$ (12,905.67)	$ 51,333.33	$ 52,574.07	$ 20.00	$ 52,594.07		$ (1,260.74)
PERSONNEL								
Personnel	$ 36,714.00	$ 1,446.53	$ 38,160.53	$ 37,743.68		$ 37,743.68		$ 416.85
TOTAL	$ 36,714.00	$ 1,446.53	$ 38,160.53	$ 37,743.68		$ 37,743.68		$ 416.85
ELECTIONS								
County Clerk-Elections	$ 140,256.84	$ 11,120.28	$ 151,377.12	$ 151,377.12		$ 151,377.12		
TOTAL	$ 140,256.84	$ 11,120.28	$ 151,377.12	$ 151,377.12		$ 151,377.12		
PROPERTY MANAGEMENT								
Mtce. Dept.-Center #1	$ 165,316.10	$ (11,127.68)	$ 154,188.42	$ 153,298.42	$ 890.00	$ 154,188.42		$
Mtce. Dept.-Center #3	55,794.00	(968.73)	54,825.27	53,659.33	591.50	54,250.83		574.44
TOTAL	$ 221,110.10	$ (12,096.41)	$ 209,013.69	$ 206,957.75	$ 1,481.50	$ 208,439.25		$ 574.44
PLANT ACQUISITION								
Capital Improvement	$ 3,117,393.12	$ 65,274.59	$ 3,182,667.71	$ 399,163.65	$ 238,582.06	$ 637,745.71	$2,544,922.00	
TOTAL	$ 3,117,393.12	$ 65,274.59	$ 3,182,667.71	$ 399,163.65	$ 238,582.06	$ 637,745.71	$2,544,922.00	
PROMOTION								
Advertising County Resources	$ 9,500.00	$ (330.29)	$ 9,169.71	$ 9,169.71		$ 9,169.71		
TOTAL	$ 9,500.00	$ (330.29)	$ 9,169.71	$ 9,169.71		$ 9,169.71		

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES - COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1968

	Appropriations			Charges				
	Allowed July 1, 1967	Added (Deleted) During Year	Total Available	Expenditures	Encumbrances	Total	Unencumbered Balance	Cost Applied Over (Short)
GENERAL (Continued)								
OTHER GENERAL								
Retirement Board	$ 173,806.00	$ 59,206.70	$ 233,012.70	$ 198,727.56	$	$ 198,727.56		$ 34,285.14
Insurance	57,626.00	(4,417.13)	53,208.87	30,691.46		30,691.46		22,517.41
Public Works-Administration	51,067.10	(1,554.20)	49,512.90	49,818.37	125.01	49,943.38		(430.48)
Miscellaneous	2,000.00	196.36	2,196.36	2,196.36		2,196.36		
Public Works-Engineering	76,198.00	(5,278.91)	70,919.09	73,810.51	453.91	74,264.42		(3,345.33)
TOTAL	$ 360,697.10	$ 48,152.82	$ 408,849.92	$ 355,244.26	$ 578.92	$ 355,823.18		$ 53,026.74
TOTAL GENERAL FUNCTION	$ 4,911,240.97	$ 105,777.44	$ 5,017,018.41	$ 2,172,087.22	$ 245,255.53	$ 2,417,342.75	$2,544,922.00	$ 54,753.66
PUBLIC PROTECTION								
JUDICIAL								
Superior Court	$ 145,740.00	$ 21,515.67	$ 167,255.67	$ 167,061.42	$ 119.25	$ 167,180.67		$ 75.00
Municipal Court	239,202.00	1,183.10	240,385.10	238,750.35	1,634.75	240,385.10		
Justice Courts:								
Ceres	31,699.00	3,130.80	34,829.80	34,294.80	535.00	34,829.80		
Newman	9,727.00	(146.77)	9,580.23	9,580.23		9,580.23		
Oakdale-Waterford	22,458.00	618.17	23,076.17	22,846.01	230.00	23,076.01		.16
Patterson	11,034.00	268.46	11,302.46	11,192.46	110.00	11,302.46		
Riverbank	10,757.00	1,488.48	12,245.48	12,245.48		12,245.48		
Turlock	33,216.00	1,310.63	34,526.63	34,526.63		34,526.63		
Grand Jury	11,350.00	580.93	11,930.93	11,930.93		11,930.93		
Clerk	149,777.00	508.17	150,285.17	148,706.98	1,467.55	150,174.53		110.64
District Attorney	247,615.32	(11,900.75)	235,714.57	234,535.30	1,179.27	235,714.57		
Public Defender	54,979.00	86.49	55,065.49	55,065.49		55,065.49		
TOTAL	$ 967,554.32	$ 18,643.38	$ 986,197.70	$ 980,736.08	$ 5,275.82	$ 986,011.90		$ 185.80
POLICE PROTECTION								
Sheriff	$ 1,094,252.00	$ 41,968.58	$ 1,136,220.58	$ 1,123,522.00	$ 1,412.00	$ 1,124,934.00		$ 11,286.58
Marshal	27,201.00	1,857.90	29,058.90	29,058.90		29,058.90		
Constables	23,884.00	441.31	24,325.31	24,325.31		24,325.31		
TOTAL	$ 1,145,337.00	$ 44,267.79	$ 1,189,604.79	$ 1,176,906.21	$ 1,412.00	$ 1,178,318.21		$ 11,286.58
DETENTION AND CORRECTION								
Jail	$ 273,957.10	$ 48,058.86	$ 322,015.96	$ 315,976.50	$ 6,039.46	$ 322,015.96		
Honor Farm	247,379.76	(17,180.25)	230,199.51	227,767.79	2,431.72	230,199.51		
Juvenile Hall	172,971.00	10,251.72	183,222.72	182,928.22	294.50	183,222.72		
Probation	421,453.00	17,543.01	438,996.01	438,876.01	120.00	438,996.01		
State Correctional Schools	26,000.00	(1,519.29)	24,480.71	24,480.71		24,480.71		
TOTAL	$ 1,141,760.86	$ 57,154.05	$ 1,198,914.91	$ 1,190,029.23	$ 8,885.68	$ 1,198,914.91		

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES - COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1968

	Appropriations			Charges				
	Allowed July 1, 1967	Added (Deleted) During Year	Total Available	Expenditures	Encumbrances	Total	Unencumbered Balance	Cost Applied Over (Short)
PUBLIC PROTECTION (Continued)								
FIRE PROTECTION								
Fire Warden	$ 106,312.65	$ 4,061.44	$ 110,374.09	$ 110,374.09		$ 110,374.09		
TOTAL	$ 106,312.65	$ 4,061.44	$ 110,374.09	$ 110,374.09		$ 110,374.09		
PROTECTIVE INSPECTION								
Agriculture Commissioner	$ 243,168.00	$ (20,476.07)	$ 222,691.93	$ 222,613.33	$ 60.00	$ 222,673.33		$ 18.60
Public Works-Building	75,187.00	(2,412.34)	72,774.66	72,754.66	20.00	72,774.66		
Sealer of Weights and Measures	41,643.14	775.64	42,418.78	42,371.53	47.25	42,418.78		
Weed Control	5,000.00	(908.08)	4,091.92	4,091.92		4,091.92		
TOTAL	$ 364,998.14	$ (23,020.85)	$ 341,977.29	$ 341,831.44	$ 127.25	$ 341,958.69		$ 18.60
OTHER PROTECTION								
Recorder	$ 63,007.00	$ 111.45	$ 63,118.45	$ 62,609.13	$	$ 62,609.13	$	$ 509.32
Coroner-Public Administrator	39,530.00	(2,124.40)	37,405.60	37,405.60		37,405.60		
Defense Council	17,760.00	(1,229.87)	16,530.13	16,530.13		16,530.13		
Planning	81,145.47	(2,162.62)	78,982.85	78,945.85	37.00	78,982.85		
Pound	16,091.00	1,885.98	17,976.98	17,976.98		17,976.98		
Frost Warning	575.00		575.00	575.00		575.00		
Fish and Game Propagation	13,800.00		13,800.00	4,401.07		4,401.07	9,398.93	
TOTAL	$ 231,908.47	$ (3,519.46)	$ 228,389.01	$ 218,443.76	$ 37.00	$ 218,480.76	$ 9,398.93	$ 509.32
TOTAL PUBLIC PROTECTION	$ 3,957,871.44	$ 97,586.35	$ 4,055,457.79	$ 4,018,320.81	$ 15,737.75	$ 4,034,058.56	$ 9,398.93	$ 12,000.30
ROADS								
ROAD CONSTRUCTION AND MAINTENANCE								
Public Works-Roads and Bridges	$ 2,830,741.04	$ 104,869.00	$ 2,935,610.04	$ 1,986,887.27	$ 981,623.57	$ 2,968,510.84		$ (32,900.80)
TOTAL	$ 2,830,741.04	$ 104,869.00	$ 2,935,610.04	$ 1,986,887.27	$ 981,623.57	$ 2,968,510.84		$ (32,900.80)
TOTAL ROADS	$ 2,830,741.04	$ 104,869.00	$ 2,935,610.04	$ 1,986,887.27	$ 981,623.57	$ 2,968,510.84		$ (32,900.80)
HEALTH AND SANITATION								
HEALTH								
Health Department	$ 500,839.95	$ 12,041.49	$ 512,881.44	$ 511,797.46	$ 519.00	$ 512,316.46		$ 564.98
Mental Health	69,141.00	25.91	69,166.91	69,166.91		69,166.91		
TOTAL	$ 569,980.95	$ 12,067.40	$ 582,048.35	$ 580,964.37	$ 519.00	$ 581,483.37		$ 564.98
TOTAL HEALTH AND SANITATION	$ 569,980.95	$ 12,067.40	$ 582,048.35	$ 580,964.37	$ 519.00	$ 581,483.37		$ 564.98

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES - COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1968

	Appropriations			Charges				
	Allowed July 1, 1967	Added (Deleted) During Year	Total Available	Expenditures	Encumbrances	Total	Unencumbered Balance	Cost Applied Over (Short)
PUBLIC ASSISTANCE								
ADMINISTRATION								
Welfare Administration	$ 2,505,245.00	$ (45,432.87)	$ 2,459,812.13	$ 2,457,781.78	$ 2,030.35	$ 2,459,812.13	$	
Adoptions	68,879.00	2,471.00	71,350.00	67,255.80		67,255.80	4,094.20	
TOTAL	$ 2,574,124.00	$ (42,961.87)	$ 2,531,162.13	$ 2,525,037.58	$ 2,030.35	$ 2,527,067.93	$ 4,094.20	
DIRECT FINANCIAL AID								
Aid for Aged	$ 6,362,045.00	$	$ 6,362,045.00	$ 6,092,665.72	$	$ 6,092,665.72	$ 269,379.28	
Aid for Blind	297,960.00		297,960.00	312,246.25		312,246.25	(14,286.25)	
Aid for Children	7,021,325.00		7,021,325.00	6,254,675.16		6,254,675.16	766,649.84	
Aid for Disabled	2,573,336.00		2,573,336.00	2,550,700.77		2,550,700.77	22,635.23	
Boarding Homes	491,280.00		491,280.00	441,611.02		441,611.02	49,668.98	
Medical Assistance	2,899,837.00	21,028.00	2,920,865.00	2,920,796.10		2,920,796.10	68.90	
General Relief	150,800.00	(35,106.77)	115,693.23	115,643.23	50.00	115,693.23		
Burials	7,600.00	(2,102.41)	5,497.59	5,497.59		5,497.59		
TOTAL	$19,804,183.00	$ (16,181.18)	$19,788,001.82	$18,693,835.84	$ 50.00	$18,693,885.84	$1,094,115.98	
HOSPITAL CARE								
Hospital	$ 3,494,103.83	$	$ 3,494,103.83	$ 3,368,361.94	$ 11,190.29	$ 3,379,552.23	$ 95,237.23	$ 19,314.37
Special Federal Health Projects	24,000.00	10,523.00	34,523.00	6,794.95	3,728.05	10,523.00	24,000.00	
State Institutions	64,000.00	(935.00)	63,065.00	63,065.00		63,065.00		
TOTAL	$ 3,582,103.83	$ 9,588.00	$ 3,591,691.83	$ 3,438,221.89	$ 14,918.34	$ 3,453,140.23	$ 119,237.23	$ 19,314.37
OTHER PUBLIC ASSISTANCE								
Crippled Children	$ 293,897.00	$	$ 293,897.00	$ 293,699.53	$ 37.57	$ 293,737.10	$ 159.90	
Veterans' Service	35,401.00	655.60	36,056.60	36,056.60		36,056.60		
TOTAL	$ 329,298.00	$ 655.60	$ 329,953.60	$ 329,756.13	$ 37.57	$ 329,793.70	$ 159.90	
TOTAL PUBLIC ASSISTANCE	$26,289,708.83	$ (48,899.45)	$26,240,809.38	$24,986,851.44	$ 17,036.26	$25,003,887.70	$1,217,607.31	$ 19,314.37
EDUCATION								
SCHOOL ADMINISTRATION								
Board of Education	$ 4,910.00	$ (829.49)	$ 4,080.51	$ 4,030.51	$ 50.00	$ 4,080.51		
Superintendent of Schools	103,815.00	462.75	104,277.75	104,052.75	225.00	104,277.75		
TOTAL	$ 108,725.00	$ (366.74)	$ 108,358.26	$ 108,083.26	$ 275.00	$ 108,358.26		
OTHER EDUCATION								
Library	$ 443,977.62	$ 3,732.08	$ 447,709.70	$ 437,462.98	$ 10,246.72	$ 447,709.70		
Agriculture Extension	74,119.22	(134.11)	73,985.11	73,879.44	105.67	73,985.11		
TOTAL	$ 518,096.84	$ 3,597.97	$ 521,694.81	$ 511,342.42	$ 10,352.39	$ 521,694.81		
TOTAL EDUCATION	$ 626,821.84	$ 3,231.23	$ 630,053.07	$ 619,425.68	$ 10,627.39	$ 630,053.07		

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES - COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1968

	Appropriations			Charges				
	Allowed July 1, 1967	Added (Deleted) During Year	Total Available	Expenditures	Encumbrances	Total	Unencumbered Balance	Cost Applied Over (Short)
RECREATION								
RECREATION FACILITIES								
Parks	$ 207,940.39	$ (11,303.79)	$ 196,636.60	$ 194,482.96	$ 2,153.64	$ 196,636.60		
Recreation	37,116.00		37,116.00	37,116.00		37,116.00		
Veterans' Rents	1,980.00	(360.00)	1,620.00	1,620.00		1,620.00		
TOTAL	$ 247,036.39	$ (11,663.79)	$ 235,372.60	$ 233,218.96	$ 2,153.64	$ 235,372.60		
TOTAL RECREATION	$ 247,036.39	$ (11,663.79)	$ 235,372.60	$ 233,218.96	$ 2,153.64	$ 235,372.60		
DEBT SERVICE								
BOND AND INTEREST REDEMPTION								
Bond Redemption	$ 210,000.00		$ 210,000.00	$ 210,000.00		$ 210,000.00	$	
Interest Paid	83,078.00		83,078.00	83,077.50		83,077.50	.50	
TOTAL	$ 293,078.00		$ 293,078.00	$ 293,077.50		$ 293,077.50	$ .50	
TOTAL DEBT SERVICE	$ 293,078.00		$ 293,078.00	$ 293,077.50		$ 293,077.50	$ .50	
APPROPRIATION FOR CONTINGENCIES	$ 733,658.00	$(252,445.18)	$ 481,212.82				$ 481,212.82	
GRAND TOTAL	$40,460,137.46	$ 10,523.00	$40,470,660.46	$34,890,833.25	$1,272,953.14	$36,163,786.39	$4,253,141.56	$ 53,732.51
BREAKDOWN BY FUND								
General	$34,438,762.52	$ 10,523.00	$34,449,285.52	$32,375,386.64	$ 290,179.57	$32,665,566.21	$1,697,086.00	$ 86,633.31
Accumulative Capital Outlay	2,701,660.90		2,701,660.90	156,738.90		156,738.90	2,544,922.00	
Road	2,941,849.04		2,941,849.04	1,987,853.93	982,773.57	2,970,627.50	4,122.34	(32,900.80)
Debt Service	293,078.00		293,078.00	293,077.50		293,077.50	.50	
County Fire Service	70,987.00		70,987.00	73,375.21		73,375.21	(2,388.21)	
Fish and Game	13,800.00		13,800.00	4,401.07		4,401.07	9,398.93	
GRAND TOTAL	$40,460,137.46	$ 10,523.00	$40,470,660.46	$34,890,833.25	$1,272,953.14	$36,163,786.39	$4,253,141.56	$ 53,732.51

AUDITOR'S EXHIBIT III

WORKING CAPITAL FUNDS
COMBINED FUNDS BALANCE SHEET
JUNE 30, 1968

	Total	Data Processing	Motor Pool Scenic Shop	Stores Revolving	Telephone System	Central Services	Road Equipment Morgan Shop
ASSETS							
Cash in Treasury:							
Operating Capital	$ (2,939.40)	$31,539.62	$ 49,744.54	$(1,457.42)	$	$ 5,809.32	$ (88,575.46)
Equipment Replacement	204,313.64		27,760.00			20,454.76	156,098.88
Inventory-Materials and Supplies	34,772.76		8,667.93	9,264.67			16,840.16
Structures and Improvements	59,922.98		59,922.98				
Less: Reserve for Depreciation	(20,135.62)		(20,135.62)				
Equipment	1,949,341.29	17,809.30	612,642.42		1,706.98	37,313.06	1,279,869.53
Less: Reserve for Depreciation	(1,160,256.76)		(356,362.48)			(21,204.17)	(782,690.11)
Total Assets	$1,065,018.89	$49,348.92	$382,239.77	$ 7,807.25	$1,706.98	$42,372.97	$ 581,543.00
LIABILITIES AND EQUITIES							
Accounts Payable	$ 282.69	$	$	$	$	$	$ 282.69
Contributed Assets	908,021.90	16,889.30	260,195.64	5,805.57	1,332.17	21,167.52	602,631.70
Retained Earnings-July 1, 1967	133,278.26	35,026.39	103,245.22	3,131.54	125.33	15,840.96	(24,091.18)
Net Income(Loss) 1967-68	23,436.04	(2,566.77)	18,798.91	(1,129.86)	249.48	5,364.49	2,719.79
Retained Earnings-June 30, 1968	156,714.30	32,459.62	122,044.13	2,001.68	374.81	21,205.45	(21,371.39)
Total Liabilities and Equities	$1,065,018.89	$49,348.92	$382,239.77	$ 7,807.25	$1,706.98	$42,372.97	$ 581,543.00

AUDITOR'S EXHIBIT III
SCHEDULE A

WORKING CAPITAL FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1968

	Cash Balance July 1, 1967	Receipts and Transfers In	Disbursements and Transfers Out	Auditor's Cash Balance June 30,1968	Outstanding Warrants	Treasurer's Cash Balance June 30, 1968
Working Capital Revolving	$	$ 592,215.61	$ 592,215.61	$	$36,703.84	$ 36,703.84
Working Capital:						
Data Processing	35,048.56	140,236.26	143,745.20	31,539.62		31,539.62
Scenic Shop	76,096.72	253,695.32	252,287.50	77,504.54		77,504.54
Stores Revolving	(3,321.27)	42,741.28	40,877.43	(1,457.42)		(1,457.42)
Telephone		207,924.45	207,924.45			
Central Services	18,694.22	44,938.69	37,368.83	26,264.08		26,264.08
Morgan Shop	17,542.87	277,986.93	228,006.38	67,523.42		67,523.42
Total	$144,061.10	$1,559,738.54	$1,502,425.40	$201,374.24	$36,703.84	$238,078.08

AUDITOR'S EXHIBIT III
SCHEDULE B & C

WORKING CAPITAL FUND
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1968

SCHEDULE - B	DATA PROCESSING		
INCOME			
Charges to Departments		$135,891.79	
Other Income		4,344.47	
Total			$140,236.26
EXPENSES			
Salaries and Wages		$ 87,119.09	
Retirement		7,293.87	
Employee Group Insurance		784.30	
Communications		1,173.42	
Insurance		787.27	
Maintenance - Equipment		662.49	
Office Expense		2,221.44	
Rents and Leases - Equipment		40,938.50	
Transportation, Travel and Cartage		1,822.65	
Total			142,803.03
NET INCOME OR (LOSS)			$ (2,566.77)
SCHEDULE - C	STORES REVOLVING		
INCOME			
Charges to Departments			$ 42,732.91
COST OF GOODS CHARGED			
Inventory - July 1, 1967		$ 12,258.38	
Add: Purchases		40,869.06	
		$ 53,127.44	
Less: Inventory – June 30, 1968		9,264.67	
Total			43,862.77
NET INCOME OR (LOSS)			$ (1,129.86)

AUDITOR'S EXHIBIT III
SCHEDULE D

WORKING CAPITAL FUND
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1968

SCHEDULE - D (1) MOTOR POOL - SCENIC SHOP

INCOME			
Charges to Departments:			
Operations		$167,678.81	
Equipment Replacement		83,146.01	
Other Income		2,952.99	
Total			$253,777.81
EXPENSES			
Salaries and Wages		$ 37,835.74	
Retirement		3,439.57	
Employee Group Insurance		335.11	
Clothing and Personal Supplies		6.25	
Communications		299.67	
Household Expense		251.70	
Insurance		1,448.51	
Maintenance - Equipment		442.90	
Maintenance - Structures, Improvements, and Grounds		182.02	
Miscellaneous		35.16	
Office Supplies		331.17	
Professional and Specialized Services		2,269.05	
Small Tools and Instruments		561.23	
Materials - Inventory July 1, 1967	$ 6,938.82		
Add: Purchases 1967-68	110,122.77		
	$117,061.59		
Less: Inventory June 30, 1968	8,667.93	108,393.66	
Utilities		1,678.63	
Depreciation - Buildings and Improvements		1,301.22	
Depreciation - Equipment		76,167.31	
Total			234,978.90
NET INCOME			$ 18,798.91

WORKING CAPITAL FUND
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30,1968

SCHEDULE - D (2)

MOTOR POOL - SCENIC SHOP
ANALYSIS OF CASH BALANCES

CASH IN TREASURY

OPERATING CAPITAL - Balance July 1, 1967		$ 38,352.22
Add: Charges to Department for Operations	$167,678.81	
Other Income	2,952.99	170,631.80
		$208,984.02
Less: Expenses per Statement	$234,978.90	
Less: Depreciation	77,468.53	
	$157,510.37	
Plus: Inventory Adjustment	1,729.11	
Net Cash Expenses		$159,239.48
OPERATING CAPITAL - Balance June 30, 1968		$ 49,744.54
EQUIPMENT REPLACEMENT - Balance July 1, 1967		$ 37,744.50
Add: Charges to Departments for Replacement		83,146.01
		$120,890.51
Less: Equipment Purchases		93,130.51
EQUIPMENT REPLACEMENT - Balance June 30, 1968		$ 27,760.00

SCHEDULE - D (3)

MOTOR POOL - SCENIC SHOP
EQUIPMENT ANALYSIS

	Equipment		Depreciation	Proceeds From	Gain or (Loss)
	Purchases	Disposals	Reserve	Disposal	on Disposal
BALANCES - July 1, 1967	$519,511.91		$280,195.17		
PURCHASES:					
Shop Equipment	$ 108.69				
Trucks and Autos (51)	93,021.82				
Total Purchases	$ 93,130.51				
CURRENT YEAR DEPRECIATION			$ 76,167.31		
BALANCES - June 30, 1968	$612,642.42		$356,362.48		

AUDITOR'S EXHIBIT III
SCHEDULES E & F

WORKING CAPITAL FUND
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30,1968

SCHEDULE - E — TELEPHONE SYSTEM

INCOME		
Charges to Departments		$174,867.99
EXPENSES		
Salaries and Wages	$ 64,495.12	
Retirement	3,246.53	
Employee Group Insurance	320.85	
Communications	105,224.61	
Insurance	568.88	
Maintenance-Equipment	35.15	
Professional & Specialized Services	76.80	
Office Expense	650.57	
Total		174,618.51
NET INCOME		$ 249.48

SCHEDULE - F (1) — CENTRAL SERVICES

INCOME		
Charges to Departments:		
Operations	$ 39,374.96	
Equipment Replacement	5,496.60	
Total		$ 44,871.56
EXPENSES		
Salaries and Wages	$ 29,139.45	
Retirement	2,629.27	
Employee Group Insurance	320.85	
Communications	743.31	
Insurance	252.77	
Maintenance-Equipment	1,806.47	
Office Expense	1,665.53	
Rents and Leases-Equipment	296.73	
Transportation and Travel	447.32	
Depreciation	2,205.37	
Total		39,507.07
NET INCOME		$ 5,364.49

WORKING CAPITAL FUND
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1968

SCHEDULE - F (2)

CENTRAL SERVICES
ANALYSIS OF CASH BALANCES

CASH IN TREASURY

OPERATING CAPITAL - Balance July 1, 1967		$ 3,736.06
Add: Charges to Departments for Operations		39,374.96
		$43,111.02
Less: Expenses per Statement	$39,507.07	
Less Depreciation	2,205.37	
Net Cash Operating Expenses		37,301.70
OPERATING CAPITAL - Balance June 30, 1968		$ 5,809.32
EQUIPMENT REPLACEMENT - Balance July 1, 1967		$14,958.16
Add: Charges to Departments for Replacement		5,496.60
		$20,454.76
Less: Expenditures for Equipment		-0-
EQUIPMENT REPLACEMENT - Balance June 30, 1968		$20,454.76

SCHEDULE - F (3)

CENTRAL SERVICES
EQUIPMENT ANALYSIS

	Equipment		Depreciation	Contributed
	Additions	Disposals	Reserve	Assets
BALANCE - July 1, 1967	$37,313.06		$18,998.80	$21,167.52
Add: Purchases	-0-			
Current Year Depreciation			$ 2,205.37	
BALANCE - June 30, 1968	$37,313.06		$21,204.17	$21,167.52

AUDITOR'S EXHIBIT III
SCHEDULE G

WORKING CAPITAL FUND
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1968

SCHEDULE - G (1) ROAD EQUIPMENT - MORGAN SHOP

INCOME			
Charges to Departments:			
Operations		$176,055.83	
Equipment Replacement		96,899.00	
Other Income		127.72	
Gain on Disposal-Fixed Assets		172.34	
Total			$273,254.89
EXPENSES			
Salaries and Wages		$ 57,285.45	
Retirement		4,776.10	
Employee Group Insurance		663.09	
Clothing and Personal Supplies		83.63	
Communications		39.95	
Household Expense		336.54	
Insurance		2,977.52	
Maintenance-Equipment		1,124.08	
Maintenance-Structures, Improvements and Grounds		403.54	
Miscellaneous Expense		152.33	
Professional & Specialized Services		453.00	
Rents and Leases-Equipment		348.00	
Small Tools and Instruments		1,333.65	
Transportation and Travel		100.06	
Depreciation		95,430.29	
Materials-Inventory-July 1, 1967	$ 11,909.12		
Add: Purchases 1967-68	109,958.91		
	$121,868.03		
Less: Inventory-June 30, 1968	16,840.16	105,027.87	
Total			270,535.10
NET INCOME			$ 2,719.79

WORKING CAPITAL FUND
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1968

SCHEDULE - G (2)

ROAD EQUIPMENT - MORGAN SHOP
ANALYSIS OF CASH BALANCES

CASH IN TREASURY			
OPERATING CAPITAL - Balance July 1, 1967			$(84,879.92)
Add: Charges to Department for Operations		$176,055.83	
Other Income		127.72	
Increase In Accounts Payable		156.76	176,340.31
Total Forward			$ 91,460.39
Less: Expenses per Statement		$270,535.10	
Less: Inventory Adjustment	$ (4,931.04)		
Depreciation	95,430.29	90,499.25	
Total			180,035.85
OPERATING CAPITAL - Balance June 30,1968			$(88,575.46)
EQUIPMENT REPLACEMENT - Balance July 1, 1967			$102,422.79
Add: Charges to Departments for Replacement		$ 96,899.00	
Sales of Equipment		300.00	97,199.00
Total Forward			$199,621.79
Less: Equipment Acquisition-Total Cost		$ 43,622.91	
Less: Donated Equipment		100.00	
Total			43,522.91
EQUIPMENT REPLACEMENT - Balance June 30, 1968			$156,098.88

WORKING CAPITAL FUND
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1968

SCHEDULE - G (3)

ROAD EQUIPMENT - MORGAN SHOP
EQUIPMENT ANALYSIS

	Equipment Purchases	Equipment Disposals	Depreciation Reserve	Proceeds from Disposal	Gain or (Loss) on Disposal
BALANCE - July 1, 1967	$1,238,016.25		$688,901.79		
Purchases:					
Shop Equipment	$ 2,332.94				
Rental Equipment	41,289.97				
Total	$ 43,622.91				
Disposals:					
Equipment Sold or Traded		$1,769.63	$ (1,641.97)	$300.00	$172.34
Current Year Depreciation			95,430.29		
BALANCE - June 30, 1968	$1,279,869.53		$782,690.11		

AUDITOR'S EXHIBIT IV
& SCHEDULE A

HIGHWAY AND BRIDGE BOND FUND
BALANCE SHEET
JUNE 30, 1968

ASSETS

Cash		$ 40,662.18
Deposits with Others		
Condemnation Deposits	$ 221.00	
Deposits Receivable - State	53,453.00	53,674.00
Bonds Authorized - Unissued		1,000,000.00
Total		$1,094,336.18

LIABILITIES AND EQUITIES

Fund Balance - Available	$ 94,336.18
Reserve for Unissued Bonds	1,000,000.00
Total	$1,094,336.18

SCHEDULE - A

RECONCILIATION OF CASH BALANCE

Cash Balance July 1, 1967	Receipts and Transfers In	Disbursements and Transfers Out	Auditor's Cash Balance June 30, 1968	Outstanding Warrants	Treasurer's Cash Balance June 30, 1968
$ 236,910.61	$ 30,831.22	$ 227,079.65	$ 40,662.18		$ 40,662.18

AUDITOR'S EXHIBIT IV
SCHEDULES B & C

HIGHWAY AND BRIDGE BOND FUND
STATEMENT OF APPROPRIATIONS, EXPENDITURES AND ENCUMBRANCES
THROUGH THE FISCAL YEAR ENDED JUNE 30, 1968

SCHEDULE - B

Amount Appropriated		$5,000,000.00
LESS: Unsold Bonds		1,000,000.00
Available for Expenditures		$4,000,000.00
LESS:		
Expenditures		
Prior Fiscal Periods - Net	$3,733,366.39	
Fiscal Year Ended June 30, 1968	172,297.43	
Total		3,905,663.82
Unencumbered Bond Appropriations		$ 94,336.18

SCHEDULE - C STATEMENT OF BONDED INDEBTEDNESS

	Amount Of Issue	Redeemed To June 30, 1968	Outstanding June 30, 1968	Redemptions 1967-1968	Year of Issue	Year of Maturity	Bonds Payable
Bridge & Courthouse	$2,500,000.00	$1,310,000.00	$1,190,000.00	$ 85,000.00	1957	1982	June 15
Bridge	1,000,000.00	580,000.00	420,000.00	30,000.00	1958	1982	June 15
Bridge	1,000,000.00	470,000.00	530,000.00	45,000.00	1961	1982	June 15
Bridge	1,000,000.00	350,000.00	650,000.00	50,000.00	1963	1982	June 15
Total	$5,500,000.00	$2,710,000.00	$2,790,000.00	$210,000.00			

AUDITOR'S EXHIBIT V

SUSPENSE AND CLEARING ACCOUNTS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY

	Cash Balance July 1, 1967	Receipts and Transfers In	Disbursements and Transfers Out	Auditor's Cash Balance June 30, 1968	Outstanding Warrants	Treasurer's Cash Balance June 30, 1968
SUSPENSE ACCOUNTS						
Unapportioned:						
Taxes	$349,721.69	$34,802,180.22	$34,708,804.79	$443,097.12		$ 443,097.12
Solvent Credits		34,826.16	34,826.16			
Other Receipts	198,904.51	554,104.24	589,279.61	163,729.14		163,729.14
Total	$548,626.20	$35,391,110.62	$35,332,910.56	$606,826.26		$ 606,826.26
CLEARING ACCOUNTS						
County Payroll		$10,145,015.36	$10,145,015.36		$874,184.71	$ 874,184.71
Welfare & Security Payrolls		15,770,897.64	15,770,897.64			
Total		$25,915,913.00	$25,915,913.00		$874,184.71	$ 874,184.71
TOTAL	$548,626.20	$61,307,023.62	$61,248,823.56	$606,826.26	$874,184.71	$1,481,010.97

TRUST & AGENCY FUNDS

T R U S T F U N D S

ABSENT HEIRS . . . . Funds willed to heirs who cannot be located. After one year monies are forwarded to State of California.

COUNTY CLERK SPECIAL . . . . Trust deposits that may be released by order of the County Clerk.

COUNTY CLERK - SUPERIOR COURT . . . . Trust deposits in connection with Superior Court action, and disbursed by order of a Superior Court Judge.

EMPLOYEES' DEPOSITS . . . . Employees' deposits accumulated for future disbursement.

EMPLOYER'S RETIREMENT . . . . Amounts contributed by employer and employee to the County Retirement System.

FILING FEES . . . . Filing fees collected by County departments and accumulated for monthly disbursement to court rendering judgment.

HOSPITAL PATIENTS' REVOLVING . . . . Depository for the funds of the patients in Scenic General Hospital.

INCORPORATED CITIES . . . . Taxes and Court Fines collected for incorporated cities; remitted monthly.

JUSTICE COURT SPECIAL . . . . Bail deposits collected by Justice Courts and held for disposition.

LAW LIBRARY . . . . Monies received from filing fees in court actions for support of County Law Library.

MUNICIPAL COURT SPECIAL . . . . Bail deposits collected by Modesto Municipal Court and held for disposition.

PUBLIC ADMINISTRATOR . . . . Estate funds handled by Public Administrator in certain cases where an executor has not been named.

REFUNDABLE ERRONEOUS TAXES . . . . Taxes determined to have been paid in error, by reason of erroneous assessed values; accumulated prior to refund.

SALES TAX . . . . Accumulation of the sales and use tax liability of the County; remitted to the State quarterly.

STATE INHERITANCE TAX . . . . Accumulation of inheritance taxes; remitted to the State.

STATE TAX REDEMPTION FEES . . . . Accumulation of fees collected for the State in connection with the redemption of property for back taxes. Remitted to the State twice yearly.

STATE TRUST CLEARING . . . . Fines, forfeitures and penalties collected by the Courts and remitted to the State monthly.

TAX COLLECTOR - DUPLICATE PAYMENTS . . . . Duplicate payments of tax statements, accumulated prior to refund.

"WELFARE" TRUST FUNDS . . . . Funds advanced by the Federal and State Governments for the operation of Welfare programs, and held in trust until actual expenditures are determined.

TRUST FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1968

	Cash Balance July 1, 1967	Receipts and Transfers In	Disbursements and Transfers Out	Auditor's Cash Balance June 30, 1968	Outstanding Warrants	Treasurer's Cash Balance June 30, 1968
Absent Heirs	$ 806.48	$ 327.31	$ 352.03	$ 781.76	$	$ 781.76
County Clerk-Superior Court	49,748.17	473,140.66	329,060.78	193,828.05	1,670.87	195,498.92
County Clerk-Special	1,787.00	9,568.00	9,246.50	2,108.50	293.50	2,402.00
Employees' Deposits	12.49	525.12	531.40	6.21	58.03	64.24
Employers' Retirement	203,138.95	1,565,180.56	1,486,323.39	281,996.12	83,726.38	365,722.50
Employees' Social Security	217,636.97	720,573.65	694,450.12	243,760.50		243,760.50
Filing Fees		1,138.25	1,139.75	(1.50)		(1.50)
Hospital Patients' Revolving	5,872.36	13,340.13	17,205.36	2,007.13	262.30	2,269.43
Hospital Research	8,575.80	50.00	361.72	8,264.08		8,264.08
Incorporated Cities		2,633,426.47	2,633,426.45	.02		.02
Justice Court-Special	6,990.00	110,640.84	112,105.84	5,525.00	4,699.00	10,224.00
Law Library	39,444.25	21,528.00	13,722.47	47,249.78	863.69	48,113.47
Library Memorial		84.00	54.38	29.62	46.86	76.48
Livestock Indemnity		4,086.00	4,086.00			
Medical Administration		124,515.25	104,972.43	19,542.82		19,542.82
Medical Care	858.07	591.70	125.60	1,324.17	28.75	1,352.92
Miscellaneous Trusts	12,391.52	240,150.51	5,854.63	246,687.40	27.58	246,714.98
Modified Payments	2,602.30	32,336.50	32,521.82	2,416.98	245.89	2,662.87
Municipal Court-Special	19,870.51	227,163.34	225,627.71	21,406.14	2,038.13	23,444.27
Parks & Recreation	100.00	1,800.00	1,850.00	50.00		50.00
Public Administrator	38,623.80	56,323.76	69,942.94	25,004.62	100.00	25,104.62
Public Guardian	7,520.57	66,035.99	63,635.68	9,920.88	1,081.99	11,002.87
Refund of Erroneous Taxes		23,170.35	22,731.28	439.07		439.07
Road	26,293.23	23,483.46	36,091.00	13,685.69		13,685.69
Sales Tax	387.45	2,108.90	2,074.13	422.22		422.22
Special Public Health		57,136.00	57,136.00			
State Inheritance Tax	19,940.03	559,568.66	578,955.05	553.64	637.99	1,191.63
State Tax Redemption Fees	(54.00)	1,941.00	1,375.50	511.50		511.50
State Trust-Clearing		185,947.13	185,947.13		110.00	110.00
Tax Collector's Trust-Advance Payments		24.97	8.33	16.64		16.64
Tax Collector's Trust-Duplicate Payments	20.52	212.46		232.98		232.98
Tax Collector's Trust-Refundable Overpayments		287.68	287.68			
Tax Deeded Land Rental		8,298.02	8,298.02			
Tax Deeded Land Sales		3,822.25		3,822.25		3,822.25
Welfare Administration-Federal	336,432.08	1,321,715.95	1,175,280.72	482,867.31		482,867.31
Welfare & Security	1,009,660.63	13,509,820.05	13,520,264.67	999,216.01		999,216.01
Total	$2,008,659.18	$22,000,062.92	$21,395,046.51	$2,613,675.59	$95,890.96	$2,709,566.55

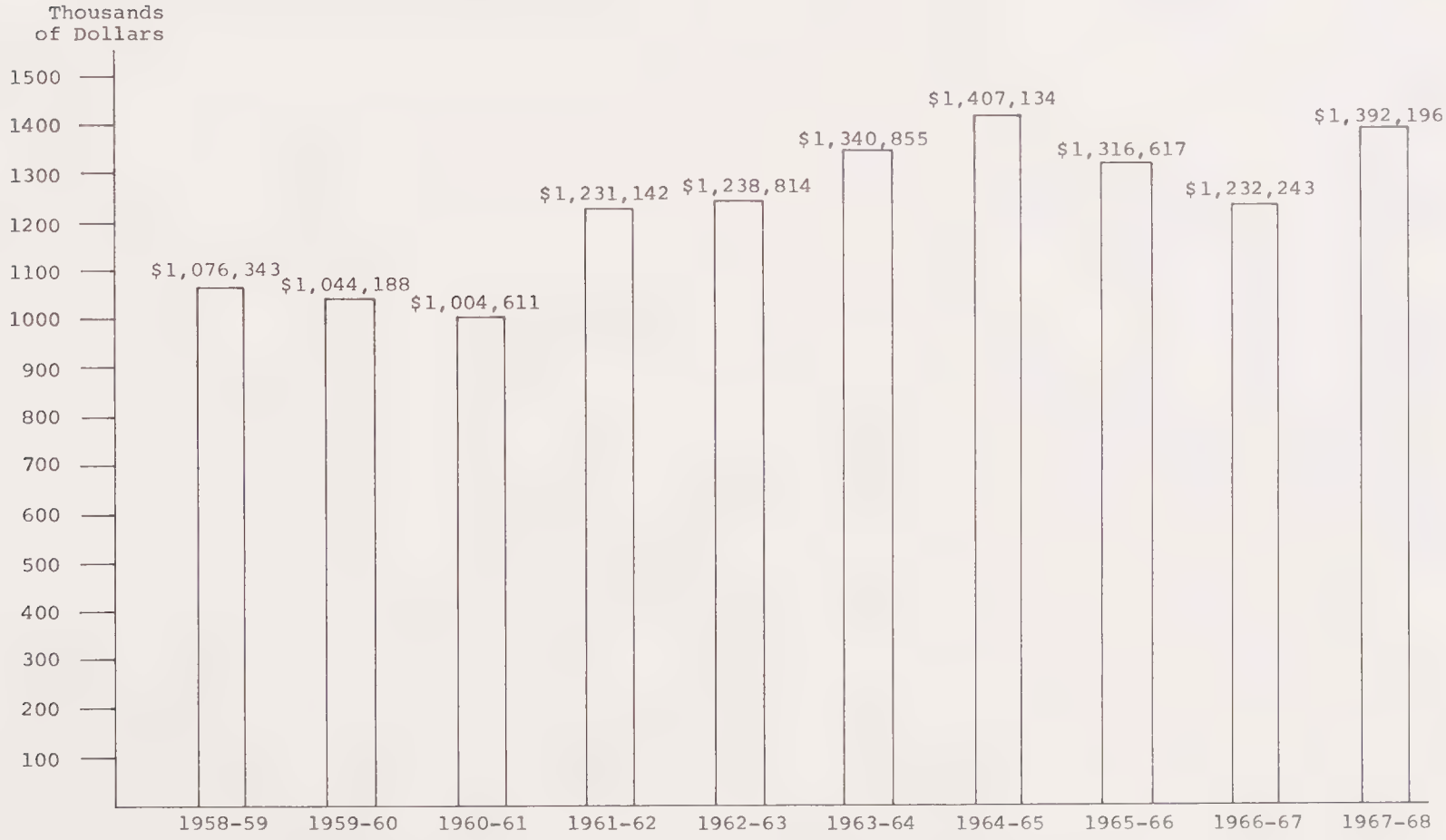
SPECIAL DISTRICT FUNDS

S P E C I A L D I S T R I C T S

The Board of Supervisors is the governing body for eight lighting districts, three maintenance districts, two sanitation districts, and five storm drain districts. All other special districts, including fire, cemetery, hospital, community service, mosquito and sanitary, have their own boards of commissioners or trustees.

The community services district is of recent origin. Its special advantage is that it is not restricted as to purpose, being empowered to engage in any or all of the above activities.

Funds of these districts are deposited in the County Treasury. The Auditor records receipts, approves and records expenditures.



S P E C I A L D I S T R I C T D I S B U R S E M E N T S

AUDITOR'S EXHIBIT VII

SPECIAL DISTRICTS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1968

	Cash Balance July 1, 1967	Receipts and Transfers In	Disbursements and Transfers Out	Auditor's Cash Balance June 30, 1968	Outstanding Warrants	Treasurer's Cash Balance June 30, 1968
CEMETERY DISTRICTS						
Hills Ferry	$ 25,714.44	$ 30,273.25	$ 29,946.44	$ 26,041.25	$ 1,944.56	$ 27,985.81
Hills Ferry-Endowment Care	284.69	14.50		299.19		299.19
Knights Ferry	4,633.08	1,084.74	539.48	5,178.34	129.00	5,307.34
Patterson	29,507.25	20,464.27	14,721.37	35,250.15	1,455.81	36,705.96
Patterson-Endowment Care	6,148.39	931.04		7,079.43		7,079.43
COMMUNITY SERVICES DISTRICTS						
Denair-Sewer Revenue		13,700.00	13,700.00			
Denair-Sewer Maintenance & Operation	10,922.90	8,114.63	13,398.42	5,639.11	12.50	5,651.61
Denair-Sewer Bond & Interest Sinking Fund	2,555.17	5,404.89	5,500.00	2,460.06		2,460.06
Denair-Sewer Revenue Bond & Interest Sinking Fund	2,788.53	53,943.51	55,103.08	1,628.96		1,628.96
Denair-Sewer Revenue Bond Sinking Fund	1,796.87	1,856.47		3,653.34		3,653.34
Denair-Sewer Surplus Revenue	637.58	6,946.00	683.58	6,900.00		6,900.00
Denair-Sewer Deposits Trust	3,440.00	1,740.00	2,440.00	2,740.00	40.00	2,780.00
Denair-Sewer Construction	48,071.03	469.41	48,540.44			
Highway Village	4,267.22	5,651.19	6,422.45	3,495.96	28.36	3,524.32
Keyes-Sewer & Lighting-Maintenance & Operation	2,692.81	12,533.19	14,362.73	863.27	931.87	1,795.14
Keyes-Sewer Revenue		17,922.37	17,922.37			
Keyes-Sewer Bond & Interest	410.84	4,580.99	3,467.72	1,524.11		1,524.11
Keyes-Sewer Revenue Bond Redemption Fund	1,147.22	5,622.77	3,902.60	2,867.39		2,867.39
Keyes-Sewer Revenue Bond Sinking Fund	2,332.23	1,729.64		4,061.87		4,061.87
Keyes-Sewer Surplus Revenue	1,426.88	5,791.71	918.59	6,300.00		6,300.00
Keyes-Sewer Deposits Trust	4,580.00	140.00		4,720.00		4,720.00
Waterford-Maintenance & Operation	28,175.79	17,602.43	14,452.88	31,325.34	712.93	32,038.27
Waterford-Bond & Interest Redemption	44,375.60	13,079.16	10,512.50	46,942.26	125.00	47,067.26
FIRE DISTRICTS						
Burbank-Paradise	14,553.84	17,454.12	13,903.18	18,104.78		18,104.78
Ceres	8,107.77	15,923.18	8,748.63	15,282.32	10.00	15,292.32
Denair	23,831.04	13,618.68	5,781.75	31,667.97	32.83	31,700.80
Empire	73,588.49	136,960.26	131,826.68	78,722.07	2,939.26	81,661.33
Hughson	8,600.06	18,760.33	20,217.22	7,143.17	7.00	7,150.17
Industrial	64,668.22	44,233.27	37,021.06	71,880.43	2,918.16	74,798.59
Keyes	4,061.26	14,317.13	16,646.63	1,731.76	169.33	1,901.09
McHenry-Dry Creek	16,840.85	29,881.65	30,005.39	16,717.11	4,321.53	21,038.64
Montpellier	7,919.26	5,315.83	5,120.49	8,114.60	37.78	8,152.38
Mountain View	21,784.59	18,567.21	15,836.84	24,514.96	212.82	24,727.78
Oakdale	26,056.24	26,612.82	24,509.40	28,159.66		28,159.66
Riverbank	39,589.98	42,592.68	31,291.70	50,890.96	2,171.97	53,062.93
Salida	48,078.28	42,903.88	54,793.62	36,188.54	118.00	36,306.54
Turlock	10,797.51	27,768.49	28,388.57	10,177.43	743.42	10,920.85
Valley Home	2,402.15	6,085.79	2,637.52	5,850.42	194.11	6,044.53

SPECIAL DISTRICTS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1968

	Cash Balance July 1, 1967	Receipts and Transfers In	Disbursements and Transfers Out	Auditor's Cash Balance June 30, 1968	Outstanding Warrants	Treasurer's Cash Balance June 30, 1968
FIRE DISTRICTS (Continued)						
Waterford-Hickman	$ 11,760.20	$ 10,405.85	$ 9,464.65	$ 12,701.40	$ 541.63	$ 13,243.03
Westport	14,732.72	13,393.80	10,055.80	18,070.72	25.00	18,095.72
West Stanislaus	17,620.34	27,986.83	22,902.29	22,704.88	2,234.66	24,939.54
Woodland Avenue	19,684.62	46,604.07	30,235.96	36,052.73	924.84	36,977.57
HOSPITAL DISTRICTS						
Patterson		26,277.32	26,277.32			
Patterson-Bond & Interest Redemption		37,103.38		37,103.38		37,103.38
West Side Community		74,658.74	73,987.56	671.18		671.18
LIGHTING DISTRICTS						
Crows Landing	246.32	415.35	407.40	254.27	33.95	288.22
Denair	510.58	1,466.45	1,311.00	666.03	109.25	775.28
Empire	1,574.27	2,936.80	2,432.75	2,078.32	197.00	2,275.32
Hartman Highlands	108.44	119.83	153.10	75.17	7.00	82.17
Hughson	596.37	1,113.72	999.35	710.74		710.74
Kingsbury Park		210.97	61.50	149.47	12.30	161.77
Monterey Park	19.49	566.31	402.00	183.80	33.50	217.30
Salida	1,409.31	3,653.06	2,645.50	2,416.87		2,416.87
Sherwood Forest #1	395.08	536.00	411.87	519.21	22.66	541.87
Sherwood Forest #2	113.54	601.34	288.60	426.28	24.05	450.33
Sunset Oaks		125.00	65.27	59.73	10.65	70.38
Waterford	2,199.98	3,570.38	3,405.00	2,365.36	255.00	2,620.36
MOSQUITO ABATEMENT DISTRICTS						
East Side	156,615.34	204,031.69	222,389.19	138,257.84	11,076.41	149,334.25
Turlock	115,167.52	182,303.49	199,523.00	97,948.01	13,444.60	111,392.61
RECLAMATION DISTRICTS						
#2063	1,750.97	5,799.05	5,323.95	2,226.07	665.48	2,891.55
#2091	442.23	8,338.18	1,620.98	7,159.43		7,159.43
Lower San Joaquin Levee		353.86	353.86			
SANITATION DISTRICTS						
East Modesto	6,639.86	104.74	6,744.60			
Empire-Maintenance & Operation	9,067.03	10,250.23	7,784.82	11,532.44	130.00	11,662.44
Empire-Bond & Interest Redemption	140.27	1.01		141.28		141.28
Empire-Bond-Special Redemption	655.14	7.06		662.20		662.20
Empire-1911 Bond Redemption	375.78	1,311.80	1,542.51	145.07		145.07
Fair Tract	556.30	3,738.18	3,841.20	453.28		453.28
Hughson	8,641.99	18,654.76	17,870.04	9,426.71	366.37	9,793.08
Hughson-Bond & Interest Redemption	895.04	6,224.53	6,585.00	534.57		534.57
Salida-Maintenance & Operation	8,322.78	18,894.83	22,110.00	5,107.61	45.00	5,152.61
Salida-Bond & Interest Redemption	24,530.34	10,633.85	10,860.00	24,304.19		24,304.19
Salida-Construction	15,589.77	6,498.55	6,916.31	15,172.01	200.00	15,372.01

AUDITOR'S EXHIBIT VII
(Continued)

SPECIAL DISTRICTS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1968

	Cash Balance July 1, 1967	Receipts and Transfers In	Disbursements and Transfers Out	Auditor's Cash Balance June 30, 1968	Outstanding Warrants	Treasurer's Cash Balance June 30, 1968
SOIL CONSERVATION DISTRICTS						
Orestimba	$ 279.69	$ 5.65	$	$ 285.34	$	$ 285.34
Patterson	7,275.29	2,725.26	5,929.10	4,071.45		4,071.45
Salida	1,127.88	816.08	735.85	1,208.11	19.00	1,227.11
S. T. & J.	770.16	18.62		788.78		788.78
STORM DRAIN MAINTENANCE DISTRICTS						
Stanislaus County #1	821.23	554.89		1,376.12		1,376.12
Stanislaus County #3	148.51	556.88		705.39		705.39
Stanislaus County #6	2,521.20	703.21	257.00	2,967.41		2,967.41
Stanislaus County #8	1,317.67	594.07	1,412.70	499.04	379.00	878.04
Stanislaus County #9	270.63	4.01		274.64		274.64
Sherwood Forest	1,459.15	761.35	1,625.95	594.55		594.55
GRAND TOTAL	$1,033,141.09	$1,426,222.51	$1,392,196.31	$1,067,167.29	$50,013.59	$1,117,180.88

SCHEDULE - A

SPECIAL DISTRICTS
STATEMENT OF BONDED INDEBTEDNESS
JUNE 30, 1968

	Amount of Issue	Redeemed to 6-30-68	Outstanding 6-30-68	Redemptions 1967-1968	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate
MISCELLANEOUS SPECIAL DISTRICTS								
Denair Community Services:								
General Obligation	$ 120,000	$ 1,000	$ 119,000	$ 1,000	1965	1995	Feb. 1	3.75
Revenue	125,000	49,000	76,000	49,000	1965	1989	Feb. 1	3.75
Hughson Sanitary	96,000	84,000	12,000	6,000	1946	1970	June 15	3.14
Keyes Community Services:								
General Obligation	85,000	6,000	79,000	2,000	1964	1994	Jan. 1	3.62
Revenue	107,000	4,000	103,000	2,000	1964	1994	Jan. 1	3.62
Patterson Hospital	350,000		350,000		1967	1987	July 1	4.31
Salida Sanitary	210,000	75,000	135,000	5,000	1952	1992	June 15	4.86
Waterford Community Services	137,000	11,000	126,000	3,000	1957	1988	Dec. 15	5.00
TOTAL SPECIAL DISTRICTS	$1,230,000	$230,000	$1,000,000	$68,000				

SCHEDULE - B

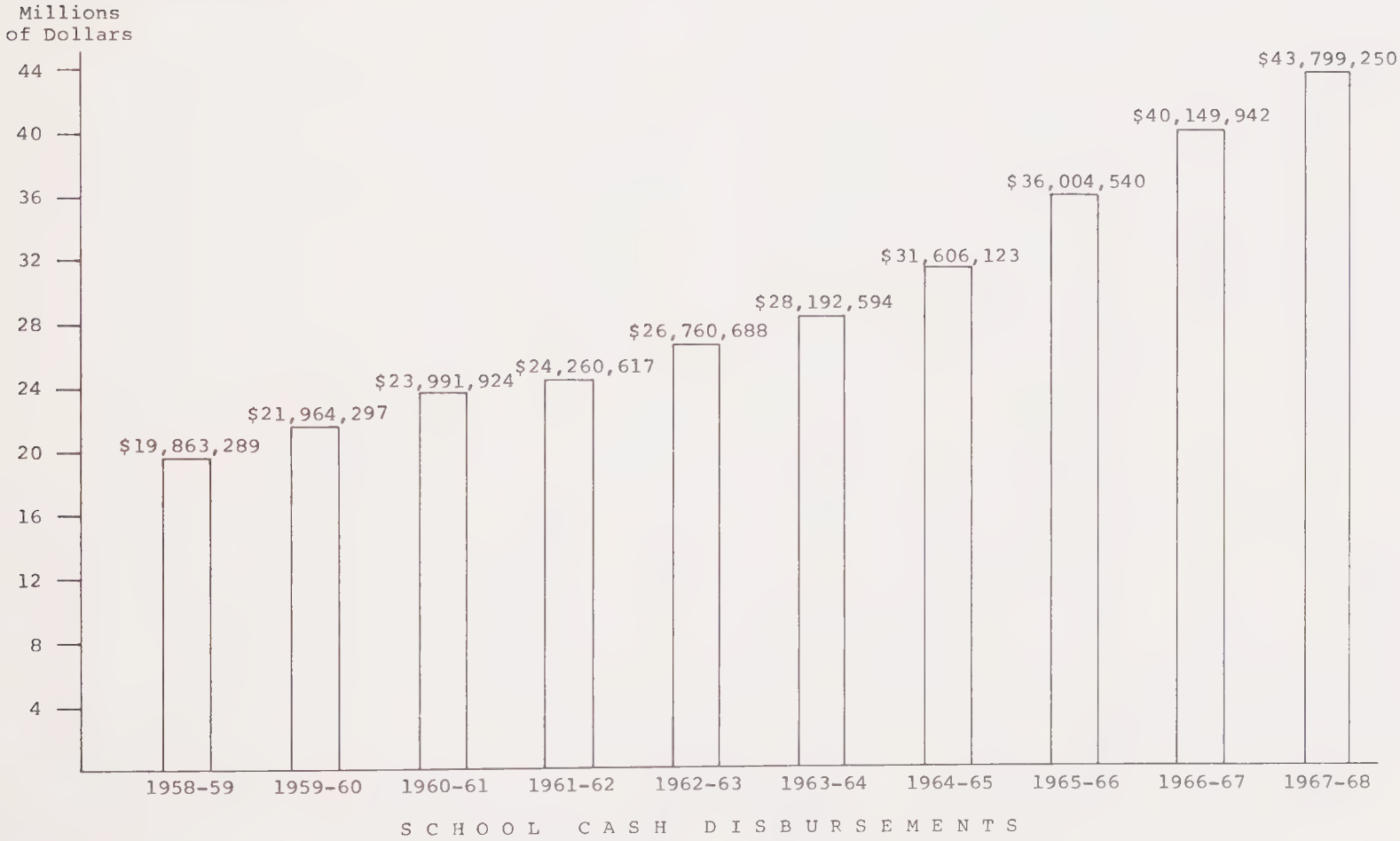
SPECIAL DISTRICTS
LOANS PAYABLE - STANISLAUS COUNTY
JUNE 30, 1968

	Balance 7-1-67	Additions 1967-1968	Reductions 1967-1968	Balance 6-30-68
MISCELLANEOUS SPECIAL DISTRICTS				
Keyes Fire	$10,000	$	$10,000	$
Oakdale Fire	7,600		3,800	3,800
Stanislaus County Housing Authority	28,000		5,600	22,400
Woodland Avenue Fire	40,500	20,000	4,500	56,000
Total	$86,100	$20,000	$23,900	$82,200

SCHOOL FUNDS

S C H O O L S

About fifty-eight cents of each tax dollar collected in Stanislaus County has been spent for education.



S C H O O L C A S H D I S B U R S E M E N T S

(Including Expenditure of State Subventions)

Approximately 60% of these amounts are raised locally.

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1968

	Cash Balance July 1, 1967	Receipts and Transfers In	Disbursements and Transfers Out	Auditor's Cash Balance June 30, 1968	Outstanding Warrants	Treasurer's Cash Balance June 30, 1968
ELEMENTARY MAINTENANCE AND OPERATION AND BUILDING FUNDS						
Ceres Unified	$ 138,254.77	$ 2,793,525.01	$ 2,790,047.93	$ 141,731.85	$ 28,739.56	$ 170,471.41
Chatom	37,628.09	316,094.14	282,531.04	71,191.19	1,821.08	73,012.27
Denair Unified	48,591.17	403,397.38	375,010.88	76,977.67	7,048.62	84,026.29
Denair Unified-Building	68,896.48	175,000.00	121,323.28	122,573.20	2,328.83	124,902.03
Empire	68,643.12	423,029.93	392,563.47	99,109.58	4,618.34	103,727.92
Empire-Building		295,000.00	12,700.41	282,299.59	3,263.00	285,562.59
Gratton	12,541.99	39,067.92	34,129.87	17,480.04	506.06	17,986.10
Hart-Ransom	49,494.36	242,737.41	204,337.35	87,894.42	6.81	87,901.23
Hart-Ransom-Building	4,000.00		4,000.00			
Hart-Ransom-State School Building	98,920.47	229,207.40	200,077.35	128,050.52	2,699.17	130,749.69
Hickman	6,407.63	93,276.24	83,143.17	16,540.70	667.17	17,207.87
Hughson	158,765.88	571,890.78	527,556.32	203,100.34	906.52	204,006.86
Johnson Joint-Trustee	(835.33)	12,040.45	11,205.12		5,498.04	5,498.04
Keyes	43,761.09	271,214.71	260,149.43	54,826.37	6,526.84	61,353.21
Knights Ferry	14,633.31	29,929.39	22,299.02	22,263.68	34.88	22,298.56
La Grange	24,468.10	22,439.96	19,201.07	27,706.99	41.97	27,748.96
Milnes	6,839.37	29,007.40	20,688.56	15,158.21		15,158.21
Modesto	1,197,916.48	8,314,082.81	7,998,336.27	1,513,663.02		1,513,663.02
Modesto-Building	199,671.14	6,777.71	200,301.96	6,146.89		6,146.89
Modesto-Stores Revolving	36,022.65	413,707.40	421,136.20	28,593.85		28,593.85
Mountain View	11,430.90	90,718.02	82,365.33	19,783.59	2,859.83	22,643.42
Newman-Gustine Unified-Trustee		638,607.72	638,607.72		235,390.03	235,390.03
Oakdale	136,324.15	1,041,695.33	942,044.81	235,974.67	5,099.46	241,074.13
Oakdale-Building	4,932.69		4,933.00	(.31)		(.31)
Paradise	18,240.12	75,686.22	66,777.22	27,149.12	2,349.22	29,498.34
Paradise-Building		110,000.00	110,000.00			
Paradise-State School Building		110,441.87	40,412.44	70,029.43	1,000.00	71,029.43
Patterson Unified	107,934.25	1,516,091.79	1,462,321.36	161,704.68	7,181.06	168,885.74
Patterson Unified-Property Use Trust	73.31	2,346.91	1,736.00	684.22		684.22
Riverbank	74,516.25	732,727.04	764,851.06	42,392.23	15,085.67	57,477.90
Riverbank-Building	228,580.31		228,548.17	32.14	7,500.00	7,532.14
Roberts Ferry	24,685.35	25,595.26	29,070.94	21,209.67	1,461.88	22,671.55
Rosedale	19,783.78	13,332.40	11,675.54	21,440.64		21,440.64
Roselawn	16,874.62	191.93	17,066.55			
Salida	57,942.41	285,476.86	242,950.26	100,469.01	3,097.47	103,566.48
Salida-Building	2.12		2.12			
Shiloh	17,486.06	91,099.61	78,722.53	29,863.14	2,071.61	31,934.75
Shiloh-Building	125,000.00	13,624.59	138,624.59			
Stanislaus	193,505.29	767,096.98	709,850.57	250,751.70	11,537.37	262,289.07
Stanislaus-State School Building		202,608.41	195,893.11	6,715.30		6,715.30

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1968

	Cash Balance July 1, 1967	Receipts and Transfers In	Disbursements and Transfers Out	Auditor's Cash Balance June 30, 1968	Outstanding Warrants	Treasurer's Cash Balance June 30, 1968
[illegible] MAINTENANCE AND OPERATION AND BUILDING FUNDS (Continued)						
[illegible]	$ 330,342.42	$ 1,223,414.16	$ 1,240,334.28	$ 313,422.30	$ 12,114.24	$ 325,536.54
[illegible]-Building		120,000.00	120,000.00			
[illegible]-State School Building	4,869.92	434,614.56	375,452.33	64,032.15		64,032.15
[illegible]	217,094.33	1,835,409.99	1,815,222.78	237,281.54	51,223.09	288,504.63
[illegible]-State School Building	14,702.19	365,434.19	361,059.06	19,077.32	6,068.66	25,145.98
Valley Home	17,250.46	66,299.74	57,045.23	26,504.97	853.26	27,358.23
[illegible]-Trustee	138.26		138.26			
[illegible]terford	54,493.33	323,652.09	294,036.54	84,108.88	10,613.53	94,722.41
Waterford-Building	2,217.98		2,217.98			
Total	$ 3,893,041.27	$24,767,591.71	$24,012,698.48	$ 4,647,934.50	$ 440,213.27	$ 5,088,147.77
HIGH SCHOOL AND JUNIOR COLLEGE MAINTENANCE AND OPERATION AND BUILDING FUNDS						
Hughson	$ 12,204.66	$ 683,316.51	$ 606,640.91	$ 88,880.26	$ 10,012.72	$ 98,892.98
Hughson-Building	123,832.48	6,648.39	130,439.10	41.77		41.77
Modesto	964,189.44	6,788,217.46	6,567,991.34	1,184,415.56		1,184,415.56
Modesto-Building	384,623.65	1,254,556.14	119,197.41	1,519,982.38		1,519,982.38
Oakdale	383,626.45	1,471,558.49	1,496,315.33	358,869.61	21,710.71	380,580.32
Oakdale-Building	30,000.00			30,000.00		30,000.00
Oakdale-State School Building	158,059.53	123,657.86	319,446.15	(37,728.76)	4,305.95	(33,422.81)
Turlock	344,339.62	1,713,140.03	1,595,514.15	461,965.50	38,562.87	500,528.37
Yosemite Junior College	856,586.22	6,151,447.57	6,657,452.60	350,581.19		350,581.19
Yosemite Junior College-Building	25,096.19		25,096.19			
Yosemite Junior College-Special Reserve	946,528.46	1,507,360.63	1,042,093.79	1,411,795.30		1,411,795.30
Yosemite Junior College-Tuition	35,691.72	482.57	36,174.29			
Yosemite Junior College-Student Loan	(8,409.22)	48,212.97	39,803.75			
Yosemite Junior College-Property Use Trust	(1,228.14)	172,872.19	140,402.00	31,242.05		31,242.05
Yosemite Junior College-Student Center Revenue		54,316.24	49,289.95	5,026.29		5,026.29
Yosemite Junior College-Student Center Repair and Replacement Reserve		25,136.29	15,131.29	10,005.00		10,005.00
Yosemite Junior College-Student Center Debt Service Reserve	10,956.34	19,043.66		30,000.00		30,000.00
Total	$ 4,266,097.40	$20,019,967.00	$18,840,988.25	$ 5,445,076.15	$ 74,592.25	$ 5,519,668.40

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1968

	Cash Balance July 1, 1967	Receipts and Transfers In	Disbursements and Transfers Out	Auditor's Cash Balance June 30, 1968	Outstanding Warrants	Treasurer's Cash Balance June 30, 1968
ELEMENTARY BONDS						
Ceres	$ 24,504.95	$ 34,649.71	$ 40,060.00	$ 19,094.66	$ 68.75	$ 19,163.41
Chatom	11,170.20	17,887.65	18,106.25	10,951.60		10,951.60
Denair Unified-1953,56	4,383.76	17,281.76	17,815.00	3,850.52	16.25	3,866.77
Denair Unified-1962-67	9,731.60	24,092.48	27,147.50	6,676.58		6,676.58
Empire	1,500.05	7,424.99	7,525.00	1,400.04		1,400.04
Empire-1968		6.00		6.00		6.00
Grayson	6,878.74	5,620.14	6,293.75	6,205.13		6,205.13
Hart-Ransom	2,067.92	19,747.98	14,088.75	7,727.15		7,727.15
Hickman	512.25	3,264.24	3,175.00	601.49		601.49
Hughson	26,535.51	21,154.80	21,137.50	26,552.81	120.00	26,672.81
Keyes	765.14	3,497.17	3,600.00	662.31		662.31
Modesto-1947	8,747.42	54,044.51	42,570.00	20,221.93		20,221.93
Modesto-1951	54,299.38	45,701.92	47,250.00	52,751.30		52,751.30
Modesto-1955,59	44,980.16	131,485.89	136,018.13	40,447.92		40,447.92
Modesto-1962	67,024.59	73,929.95	111,759.66	29,194.88		29,194.88
Modesto-1964,66		130,904.40	88,472.75	42,431.65		42,431.65
Mountain View	5,341.93	4,999.92	4,975.00	5,366.85		5,366.85
Newman	20,610.76	28,540.32	27,466.25	21,684.83		21,684.83
Oakdale-1951,59	45,319.36	46,889.08	70,635.10	21,573.34		21,573.34
Oakdale-1965		31,349.95	22,682.50	8,667.45		8,667.45
Paradise		100.67		100.67		100.67
Patterson	9,473.37	22,837.21	23,927.50	8,383.08		8,383.08
Rising Sun Joint	1,522.75	8,255.55	6,710.00	3,068.30		3,068.30
Riverbank	7,131.34	28,890.70	16,882.50	19,139.54	162.50	19,302.04
Salida-1947	3,919.51	3,435.38	3,450.00	3,904.89		3,904.89
Salida-1950-65	12,020.69	17,535.96	18,035.00	11,521.65		11,521.65
Shiloh	213.23	8,906.40	4,837.50	4,282.13		4,282.13
Stanislaus-1950	1,123.74	6,084.51	4,800.00	2,408.25		2,408.25
Stanislaus-1953-63	13,842.62	31,773.65	32,456.26	13,160.01	87.50	13,247.51
Stanislaus-1965-67		26,901.83	15,075.00	11,826.83		11,826.83
Sylvan-1951,53	1,798.17	4,306.10	1,770.00	4,334.27		4,334.27
Sylvan-1955-68	44,683.87	87,422.21	84,383.75	47,722.33		47,722.33
Turlock-1946-62	32,091.89	69,092.95	67,376.24	33,808.60	151.25	33,959.85
Turlock-1962-67	21,817.58	61,538.22	59,777.50	23,578.30		23,578.30
Valley Home	1,219.30	1,155.91	1,096.25	1,278.96		1,278.96
Waterford	8,477.47	8,207.88	8,449.36	8,235.99		8,235.99
Westport-1947	5,651.20	3,230.43	4,510.00	4,371.63		4,371.63
Westport-1963	1,871.59	3,031.72	2,607.50	2,295.81		2,295.81
Total	$ 501,232.04	$ 1,095,180.14	$ 1,066,922.50	$ 529,489.68	$ 606.25	$ 530,095.93

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1968

	Cash Balance July 1, 1967	Receipts and Transfers In	Disbursements and Transfers Out	Auditor's Cash Balance June 30, 1968	Outstanding Warrants	Treasurer's Cash Balance June 30, 1968
HIGH SCHOOL AND JUNIOR COLLEGE BONDS						
Ceres	$ 28,839.86	$ 53,430.24	$ 54,100.00	$ 28,170.10	$	$ 28,170.10
Hughson	43,208.00	81,414.03	69,134.50	55,487.53	500.00	55,987.53
Modesto	253,312.21	572,206.61	628,466.14	197,052.68		197,052.68
Oakdale	75,214.38	104,103.36	139,677.50	39,640.24		39,640.24
Orestimba-1959	66,481.77	44,250.08	54,468.75	56,263.10		56,263.10
Orestimba-1965	718.20	55,221.00	55,939.20			
Modesto Junior College	21,568.00	140,402.00	142,252.20	19,717.80		19,717.80
Modesto Junior College-Student Center Revenue		14,290.00	14,290.00			
Total	$ 489,342.42	$ 1,065,317.32	$ 1,158,328.29	$ 396,331.45	$ 500.00	$ 396,831.45
OTHER SCHOOL FUNDS						
Area Wide Aid	$	$ 3,318,450.94	$ 3,318,450.94	$	$	$
Schools Equalization Aid	78,231.85	893,036.68	923,246.00	48,022.53		48,022.53
County Schools Service	231,860.42	18,516,465.27	18,460,603.52	287,722.17	66,459.05	354,181.22
County Schools Building Aid	46.49	216.78		263.27		263.27
County Schools Payroll	39,835.18	13,676,117.96	13,665,474.65	50,478.49	1,627,450.49	1,677,928.98
Modesto City Schools Payroll		11,666,135.64	11,666,135.64		1,217,364.82	1,217,364.82
Modesto City Schools-Commercial Revolving		3,429,749.78	3,429,749.78		71,691.54	71,691.54
Yosemite Junior College-Payroll Revolving		4,209,330.12	4,209,330.12		422,476.66	422,476.66
Yosemite Junior College-Commercial Revolving		2,289,596.00	2,289,596.00		83,237.18	83,237.18
Total	$ 349,973.94	$57,999,099.17	$57,962,586.65	$ 386,486.46	$ 3,488,679.74	$ 3,875,166.20
GRAND TOTAL	$ 9,499,687.07	$104,947,155.34	$103,041,524.17	$11,405,318.24	$ 4,004,591.51	$15,409,909.75

SCHOOL DISTRICTS

AUDITOR'S EXHIBIT VIII
SCHEDULE A

B O N D E D I N D E B T E D N E S S

1968 - 1969

	Amount of Issue	Redeemed to 6-30-68	Outstanding 6-30-68	Redemptions 1967-1968	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate
ELEMENTARY SCHOOLS								
Chatom Union	$ 225,000	$ 45,000	$ 180,000	$ 5,000	1958	1983	Oct. 1	4.25
Chatom Union	35,000	30,000	5,000	5,000	1961	1969	Feb. 1	3.45
Empire Union	150,000	136,000	14,000	7,000	1949	1970	Feb. 15	2.39
Empire Union	295,000		295,000		1968	1993	Apr. 16	4.94
Hart-Ransom	122,000	77,000	45,000	5,000	1952	1976	June 15	2.64
Hart-Ransom	8,000		8,000		1952	1977	June 15	3.99
Hart-Ransom	5,000		5,000		1952	1977	June 15	3.61
Hart-Ransom	179,000		179,000		1967	1987	June 6	4.32
Hickman	47,000	45,000	2,000	3,000	1953	1969	June 15	3.39
Hughson	126,000	81,000	45,000	8,000	1953	1973	Dec. 15	2.92
Hughson	210,000	30,000	180,000	5,000	1960	1985	Oct. 1	3.78
Keyes	35,000	23,000	12,000	3,000	1953	1973	June 15	3.94
Modesto	1,085,000	903,000	182,000	38,000	1947	1972	May 1	1.80
Modesto	1,000,000	640,000	360,000	40,000	1951	1976	Dec. 15	1.86
Modesto	1,185,000	550,000	635,000	45,000	1955	1980	Mar. 1	2.27
Modesto	1,150,000	405,000	745,000	45,000	1959	1984	Mar. 15	3.41
Modesto	1,000,000	240,000	760,000	40,000	1962	1987	Mar. 1	3.15
Modesto	1,000,000	160,000	840,000	40,000	1964	1989	Jan. 1	3.14
Modesto	250,000	20,000	230,000	10,000	1966	1991	May 19	3.60
Mountain View	69,000	37,000	32,000	4,000	1955	1975	Dec. 15	3.31
Oakdale	125,000	125,000		5,000	1948	1968	May 15	2.53
Oakdale	215,000	182,000	33,000	11,000	1951	1971	Mar. 1	1.68
Oakdale	10,000		10,000		1953	1975	Dec. 15	3.09
Oakdale	150,000	105,000	45,000	10,000	1953	1973	Dec. 15	2.44
Oakdale	275,000	115,000	160,000	25,000	1959	1979	June 15	3.93
Oakdale	385,000	15,000	370,000	10,000	1965	1985	Feb. 15	3.26
Paradise	110,000		110,000		1968	1993	Jan. 16	5.00
Riverbank	101,000	79,000	22,000	5,000	1947	1972	Dec. 15	3.17
Riverbank	340,000		340,000		1967	1987	Feb. 28	4.10
Salida	85,000	70,000	15,000	3,000	1947	1972	Dec. 1	2.58
Salida	77,000	53,000	24,000	3,000	1950	1975	Dec. 15	2.18
Salida	60,000	18,000	42,000	3,000	1961	1981	Aug. 1	3.93
Salida	140,000	10,000	130,000	5,000	1965	1984	Apr. 2	3.51
Shiloh	125,000		125,000		1967	1987	June 13	4.36
Stanislaus	105,000	77,000	28,000	4,000	1950	1975	Jan. 2	2.47
Stanislaus	85,000	75,000	10,000	5,000	1953	1970	June 15	2.91
Stanislaus	5,000		5,000		1953	1971	June 15	3.25
Stanislaus	64,000	21,000	43,000		1956	1976	June 15	3.43
Stanislaus	110,000	40,000	70,000	5,000	1960	1976	Feb. 1	4.23
Stanislaus	35,000		35,000		1961	1977	June 1	3.71
Stanislaus	50,000	20,000	30,000	5,000	1962	1974	Mar. 15	3.42
Stanislaus	70,000	15,000	55,000	5,000	1963	1975	Mar. 1	3.25
Stanislaus	120,000	5,000	115,000	5,000	1965	1977	Jan. 3	3.45
Stanislaus	90,000		90,000		1967	1978	May 29	4.17
Stanislaus	130,000		130,000		1967	1980	May 29	4.17
Sylvan	47,000	32,000	15,000		1951	1975	June 15	2.95
Sylvan	3,000		3,000		1953	1976	June 15	3.73
Sylvan	85,000	47,000	38,000	6,000	1955	1975	May 1	3.00
Sylvan	165,000	35,000	130,000	10,000	1959	1979	Oct. 1	4.13
Sylvan	60,000	30,000	30,000	5,000	1960	1973	Nov. 1	3.75
Sylvan	94,000	30,000	64,000	5,000	1962	1981	Mar. 1	3.64

SCHOOL DISTRICTS

BONDED INDEBTEDNESS

1968 - 1969

	Amount of Issue	Redeemed to 6-30-68	Outstanding 6-30-68	Redemptions 1967-1968	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate
ELEMENTARY SCHOOLS (Continued)								
Sylvan	$ 95,000	$ 20,000	$ 75,000	$ 5,000	1962	1982	Dec. 15	3.24
Sylvan	100,000	20,000	80,000	5,000	1964	1984	Jan. 1	3.55
Sylvan	190,000	20,000	170,000	10,000	1965	1985	Jan. 2	3.52
Sylvan	30,000		30,000		1966	1975	Feb. 1	4.24
Sylvan	210,000		210,000		1966	1991	Feb. 1	4.11
Sylvan	155,000		155,000		1967	1984	Feb. 15	3.85
Sylvan	120,000		120,000		1968	1987	Feb. 6	4.65
Turlock	300,000	252,000	48,000	12,000	1946	1971	July 1	1.30
Turlock	166,500	157,000	9,500	12,000	1949	1969	Feb. 15	2.16
Turlock	320,000	300,000	20,000	20,000	1953	1969	June 15	2.41
Turlock	55,000		55,000		1953	1973	June 15	2.78
Turlock	210,000	65,000	145,000	5,000	1956	1976	June 15	2.77
Turlock	190,000	25,000	165,000	5,000	1962	1981	Jan. 15	3.44
Turlock	280,000	35,000	245,000	15,000	1962	1981	Jan. 15	3.42
Turlock	305,000	10,000	295,000	10,000	1965	1981	Jan. 14	2.97
Turlock	375,000		375,000		1966	1986	May 24	3.72
Turlock	40,000		40,000		1967	1985	Apr. 25	3.88
Valley Home	24,000	21,000	3,000	1,000	1946	1970	Dec. 1	2.75
Waterford	46,000	40,000	6,000	2,000	1950	1970	July 1	2.46
Waterford	25,000	12,000	13,000	1,000	1955	1975	Dec. 15	3.31
Waterford	64,000	18,000	46,000	3,000	1961	1982	Sep. 1	3.87
TOTAL ELEMENTARY SCHOOLS	$14,992,500	$5,616,000	$9,376,500	$544,000				
HIGH SCHOOLS								
Hughson	$ 150,000	$ 118,000	$ 32,000	$ 8,000	1951	1971	Dec. 15	2.21
Hughson	345,000	150,000	195,000	15,000	1957	1982	Sep. 15	4.25
Hughson	399,000		399,000		1965	1989	Dec. 8	3.79
Hughson	37,000	20,000	17,000	20,000	1967	1970	May 23	3.62
Modesto	750,000	660,000	90,000	30,000	1946	1971	Feb. 1	1.13
Modesto	1,682,000	1,598,000	84,000	86,000	1949	1969	Feb. 15	1.88
Modesto	646,000	550,000	96,000	32,000	1951	1971	Feb. 15	1.55
Modesto	1,620,000	730,000	890,000	60,000	1955	1980	Mar. 1	2.27
Modesto	1,250,000	450,000	800,000	50,000	1959	1984	Mar. 15	3.41
Modesto	1,000,000	510,000	490,000	70,000	1960	1975	Apr. 15	3.54
Modesto	1,250,000	300,000	950,000	50,000	1962	1987	Mar. 1	3.15
Modesto	1,000,000	200,000	800,000	40,000	1963	1988	Mar. 5	2.90
Modesto	1,050,000	80,000	970,000	40,000	1964	1989	Nov. 15	3.18
Modesto	1,250,000		1,250,000		1968	1983	May 21	4.17
Oakdale	73,000		73,000		1954	1977	Mar. 15	3.10
Oakdale	627,000	420,000	207,000	30,000	1954	1975	Mar. 15	2.46
Oakdale	1,275,000	100,000	1,175,000	60,000	1965	1985	Apr. 1	3.25
TOTAL HIGH SCHOOLS	$14,404,000	$5,886,000	$8,518,000	$591,000				
UNIFIED SCHOOLS								
Ceres:								
Ceres Elementary	$ 200,000	$ 96,000	$ 104,000	$ 8,000	1955	1980	Dec. 15	2.78
Ceres Elementary	150,000	72,000	78,000	6,000	1956	1981	Mar. 15	3.00
Ceres Elementary	185,000	45,000	140,000	15,000	1961	1982	Apr. 1	3.57
Westport	95,000	80,000	15,000	4,000	1947	1972	Dec. 1	2.89
Westport	85,000		85,000		1963	1982	Sep. 15	3.34
Ceres High	307,000	211,000	96,000	12,000	1950	1975	Aug. 1	2.25

SCHOOL DISTRICTS

B O N D E D I N D E B T E D N E S S

1968 - 1969

	Amount of Issue	Redeemed to 6-30-68	Outstanding 6-30-68	Redemptions 1967-1968	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate
UNIFIED SCHOOLS (Continued)								
Ceres High	$ 198,000	$ 160,000	$ 38,000	$ 15,000	1955	1971	Mar. 1	2.39
Ceres High	152,000		152,000		1955	1980	Mar. 1	3.09
Ceres High	250,000	40,000	210,000	10,000	1964	1989	May 1	3.55
Denair:								
Denair	140,000	105,000	35,000	7,000	1953	1973	June 15	4.04
Denair	135,000	79,000	56,000	7,000	1956	1976	June 15	3.34
Denair	180,000	60,000	120,000	10,000	1962	1982	May 1	3.37
Denair	25,000	25,000		5,000	1963	1968	Jan. 15	2.90
Denair	120,000		120,000		1966	1986	July 22	4.25
Denair	5,000		5,000		1967	1974	Dec. 26	5.00
Denair	170,000		170,000		1967	1991	Dec. 26	5.00
Newman-Gustine:								
Newman	260,000	85,000	175,000	10,000	1957	1982	Sep. 1	4.16
Newman	115,000	5,000	110,000	5,000	1966	1982	Apr. 15	4.19
Orestimba	730,000	280,000	450,000	35,000	1959	1979	July 1	4.15
Orestimba	69,000		69,000		1961	1981	Sep. 15	3.99
Orestimba	160,000		160,000		1964	1985	Oct. 15	3.60
Orestimba	168,000		168,000		1965	1989	Nov. 30	3.83
Patterson:								
Grayson	126,000	86,000	40,000	5,000	1950	1975	Dec. 15	2.17
Patterson Elementary	265,000	185,000	80,000	10,000	1951	1976	Feb. 1	1.87
Patterson Elementary	17,000		17,000		1952	1977	Dec. 15	3.95
Patterson Elementary	63,000	45,000	18,000	3,000	1952	1973	Dec. 15	2.91
Patterson Elementary	150,000	60,000	90,000	5,000	1956	1981	Apr. 15	3.00
Rising Sun	120,000	70,000	50,000	5,000	1954	1978	Jan. 15	2.96
TOTAL UNIFIED SCHOOLS	$ 4,640,000	$1,789,000	$2,851,000	$177,000				
JUNIOR COLLEGE								
Modesto	1,500,000	740,000	760,000	60,000	1955	1980	Mar. 1	2.26
Modesto	1,000,000	360,000	640,000	40,000	1959	1984	Mar. 15	3.41
TOTAL JUNIOR COLLEGE	$ 2,500,000	$1,100,000	$1,400,000	$100,000				
GRAND TOTAL	$36,536,500	$14,391,000	$22,145,500	$1,412,000				

GENERAL COUNTY INVESTMENT IN PROPERTY AND EQUIPMENT

AUDITOR'S EXHIBIT IX

COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS

AS OF

JUNE 30, 1967 AND JUNE 30, 1968

	June 30, 1967	June 30, 1968
GENERAL FIXED ASSETS:		
Land	$ 1,144,738.35	$ 1,308,681.60
Structures	9,830,419.64	9,944,258.06
Equipment	2,106,770.55	2,204,527.59
Total General Fixed Assets	$13,081,928.54	$13,457,467.25
INVESTMENT IN GENERAL FIXED ASSETS:		
From General Fund	$12,759,383.79	$13,127,962.92
From Road Fund	322,544.75	329,504.33
Total Investment in General Fixed Assets	$13,081,928.54	$13,457,467.25

AUDITOR'S EXHIBIT IX
SCHEDULE A

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
FISCAL YEAR ENDED
JUNE 30, 1968

	Balance June 30, 1967	Additions and Transfers In	Deductions and Transfers Out	Balance June 30, 1968
LAND	$ 1,144,738.35	$163,943.25		$ 1,308,681.60
STRUCTURES AND IMPROVEMENTS	$ 9,830,419.64	$113,838.42		$ 9,944,258.06
EQUIPMENT				
Agriculture Commissioner	$ 14,973.06	$ 968.62	$	$ 15,941.68
Agriculture Extension Service	39,293.85	5,461.92	2,362.88	42,392.89
Assessor	92,081.19	10,032.92	145.00	101,969.11
Auditor-Controller	43,976.88	6,743.53	4,110.35	46,610.06
Board of Supervisors	5,407.77			5,407.77
Chief Administrative Officer	7,811.04	2,606.64	502.53	9,915.15
Clerk	35,121.94	1,871.27	511.67	36,481.54
Clerk-Elections	108,050.77	672.73	13,485.87	95,237.63
Clerk-Recorder	32,944.35	2,304.98	769.39	34,479.94
Coroner-Public Administrator	1,916.76	524.60	398.61	2,042.75
County Counsel	9,973.63			9,973.63
Court Reporters	3,753.65	240.93		3,994.58
Defense Council	21,938.59		1,797.50	20,141.09
District Attorney	27,438.36	4,486.14		31,924.50
Fire Warden	44,730.57	1,922.88		46,653.45
Fish and Game		831.02		831.02
Health: Administrative Division	54,239.27	3,211.43	1,000.00	56,450.70
Crippled Children	3,738.57	1,206.51		4,945.08
Special Federal Health Projects	96.63			96.63
Honor Farm	54,034.93	10,957.20	300.00	64,692.13
Hospital	662,902.56	37,311.23	25,780.03	674,433.76
Hospital-Special Federal Health Projects	5,665.07		3,347.60	2,317.47
Jail	21,820.66	780.00	515.00	22,085.66
Justice Courts: Ceres	6,178.28	592.16	526.00	6,244.44
Newman	603.87			603.87
Oakdale-Waterford	4,278.81			4,278.81
Patterson	1,844.61	299.62	30.00	2,114.23
Riverbank	1,909.05			1,909.05
Turlock	2,905.20	328.39		3,233.59
Juvenile Hall	13,549.12	521.86	100.00	13,970.98
Law Library	1,982.16			1,982.16
Library	67,971.41	4,322.02	1,639.51	70,653.92

AUDITOR'S EXHIBIT IX
SCHEDULE A (Continued)

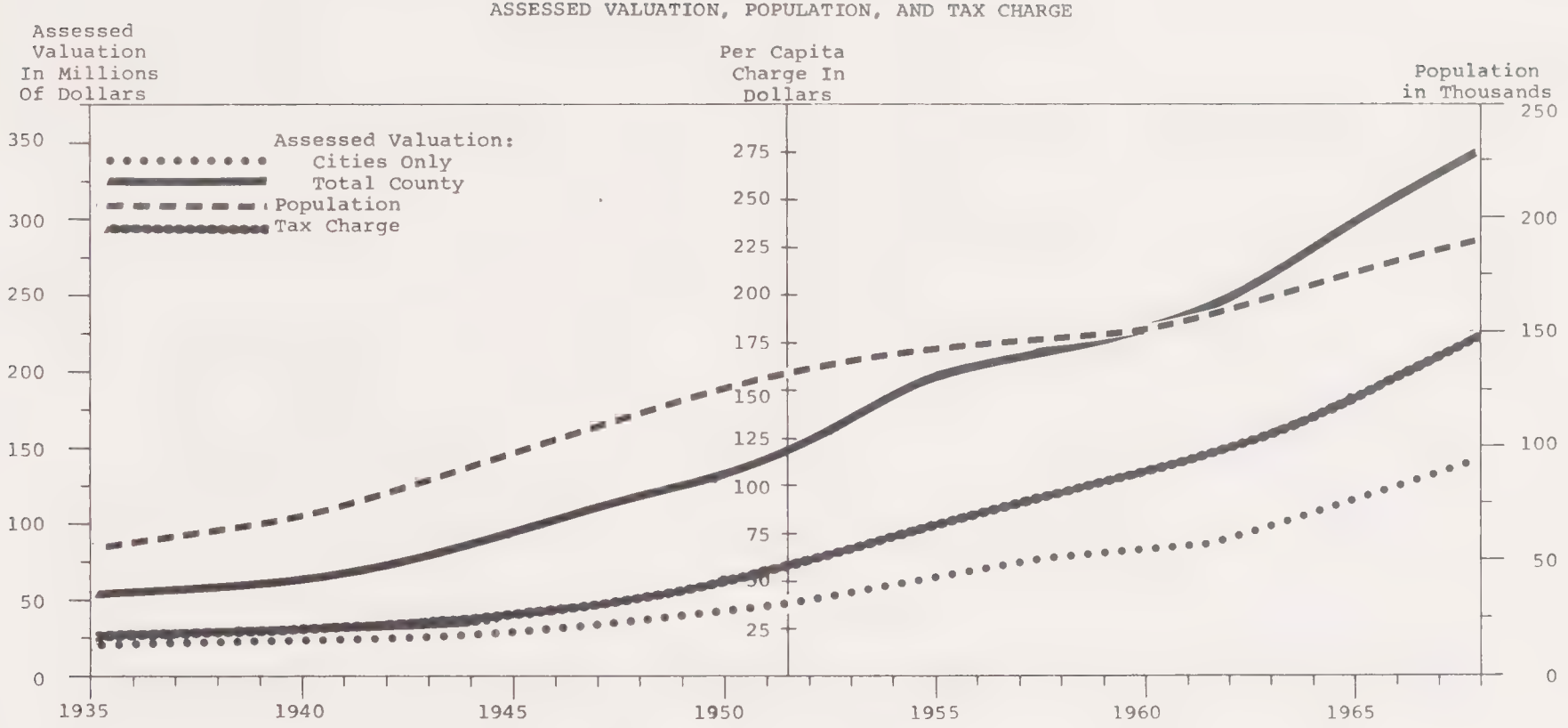
STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
FISCAL YEAR ENDED
JUNE 30, 1968

	Balance June 30, 1967	Additions and Transfers In	Deductions and Transfers Out	Balance June 30, 1968
EQUIPMENT (Continued)				
Maintenance Departments: Center #1	$ 10,906.91	$ 409.88	$ 341.00	$ 10,975.79
Center #3	5,701.44	276.76		5,978.20
Marshal	2,210.78	130.00		2,340.78
Mental Health	5,362.14			5,362.14
Municipal Court	50,200.44	1,368.43		51,568.87
Museum of History		500.00		500.00
Parks	53,983.68	14,237.92	405.62	67,815.98
Personnel	5,918.96	270.91	69.84	6,120.03
Planning Commission	9,286.80	858.60	374.04	9,771.36
Pound	626.83			626.83
Probation	28,708.90	4,335.27	3,057.76	29,986.41
Public Works: Administrative Division	15,896.17	783.17	1,547.52	15,131.82
Building Division	6,036.32			6,036.32
Engineering Division	40,972.40	1,687.43	208.03	42,451.80
Roads and Bridges	56,120.45	9,407.11	2,447.53	63,080.03
Purchasing Agent	13,685.96	1,081.79	351.88	14,415.87
Sealer of Weights and Measures	14,817.60		24.75	14,792.85
Sheriff	111,493.12	9,266.41	5,753.99	115,005.54
Superintendent of Schools	51,344.73	518.96		51,863.69
Superior Court	36,011.61		1,636.63	34,374.98
Treasurer and Tax Collector	33,504.96	2,318.92	1,395.00	34,428.88
Veterans' Service Officer	4,793.60	446.16		5,239.76
Welfare: Administrative Division	133,634.59	28,544.50	639.00	161,540.09
Adoptions Division	4,524.81	340.00	305.20	4,559.61
Warehouse-Unassigned Equipment	17,894.74	11,293.25	12,637.30	16,550.69
Total Equipment	$ 2,106,770.55	$186,274.07	$88,517.03	$ 2,204,527.59
TOTAL GENERAL FIXED ASSETS	$13,081,928.54	$464,055.74	$88,517.03	$13,457,467.25

ASSESSED VALUES AND TAX CHARGES

TREND CHART

ASSESSED VALUATION, POPULATION, AND TAX CHARGE



Year	Population	Assessed Valuation: Cities	Assessed Valuation: Country	Assessed Valuation: Total County	Assessed Valuation: Per Capita	Tax Charge Per Capita: General County	Tax Charge Per Capita: Special Districts	Tax Charge Per Capita: Schools	Tax Charge Per Capita: Total
1935	65,700	$ 17,448,270	$ 44,162,930	$ 61,611,200	$ 938	$11.94	$ .25	$ 7.93	$ 20.12
1940	74,800	19,642,550	46,150,610	65,793,160	880	15.04	.47	11.27	26.78
1945	101,000	25,704,255	63,998,035	89,702,290	888	15.54	.93	15.10	31.57
1950	127,200	38,526,680	91,260,960	129,787,640	1,020	27.83	2.64	24.25	54.72
1955	141,500	71,376,748	131,423,855	202,800,603	1,433	36.51	3.58	38.81	78.90
1957	145,000	72,250,020	135,335,102	207,585,122	1,432	46.15	4.05	44.94	95.14
1959	149,500	79,672,730	144,553,570	224,226,300	1,500	41.52	4.47	52.15	98.14
1960	156,250	84,577,160	149,198,980	233,776,140	1,496	41.81	4.55	57.81	104.17
1961	157,294	91,524,640	155,447,712	246,972,352	1,570	47.19	4.91	64.26	116.36
1962	164,700	96,576,990	160,470,390	257,047,380	1,560	47.04	5.03	73.77	125.84
1963	167,700	104,261,740	165,811,130	270,072,870	1,610	48.34	5.20	77.41	130.95
1964	170,000	110,809,350	174,515,980	285,325,330	1,678	51.91	5.63	83.15	140.69
1965	176,100	118,407,780	188,185,340	306,593,100	1,741	50.24	5.53	90.00	145.77
1966	178,100	126,082,340	199,003,300	325,085,640	1,821	51.96	6.07	97.44	155.47
1967	182,200	132,144,090	208,647,270	340,791,360	1,870	54.85	6.06	103.37	164.28
1968	187,900	140,633,090	214,877,190	355,510,280	1,892	62.29	6.50	110.13	178.92

COMPARISON OF TAX CHARGES AND COLLECTIONS

FOR FISCAL YEAR 1953 THROUGH 1968

Fiscal Year	Secured Tax Charge	Unsecured Tax Charge	Total Tax Charge	Collections Through June 30	Delinquent Balance	Ratio of Delinquency To Tax Charge
1953 - 1954	$ 9,004,749.82	$ 965,543.81	$ 9,970,293.63	$ 9,798,540.85	$171,752.78	1.723%
1954 - 1955	9,030,127.46	1,007,107.46	10,037,234.92	9,902,684.62	134,550.30	1.341%
1955 - 1956	11,296,653.10	863,946.59	12,160,599.69	11,999,742.73	160,856.96	1.323%
1956 - 1957	11,084,269.85	923,120.86	12,007,390.71	11,869,360.58	138,030.13	1.150%
1957 - 1958	13,033,499.33	1,052,739.30	14,086,238.63	13,711,867.61	374,371.02	2.658%
1958 - 1959	13,625,778.20	1,220,173.51	14,845,951.71	14,660,634.84	185,316.87	1.248%
1959 - 1960	14,488,797.16	1,371,367.80	15,860,164.96	15,644,109.45	216,055.51	1.362%
1960 - 1961	16,013,604.26	1,522,701.88	17,536,306.14	17,272,702.05	263,604.09	1.503%
1961 - 1962	17,979,396.20	1,733,424.80	19,712,821.00	19,396,826.61	315,994.39	1.603%
1962 - 1963	20,602,718.72	1,882,208.45	22,484,927.17	22,082,008.73	402,918.44	1.792%
1963 - 1964	21,714,277.22	2,203,025.91	23,917,303.13	23,487,860.38	429,442.75	1.796%
1964 - 1965	23,279,216.41	2,299,891.85	25,579,108.26	25,099,519.64	479,588.62	1.874%
1965 - 1966	25,514,316.57	2,481,894.00	27,996,210.57	27,522,478.70	473,731.87	1.692%
1966 - 1967	27,689,499.98	2,755,262.65	30,444,762.63	29,861,431.44	583,331.19	1.916%
1967 - 1968	29,404,864.53	3,037,332.02	32,442,196.55	31,906,173.64	536,022.91	1.652%

COMPARISON OF TOTAL TAX CHARGE AND COLLECTIONS
FOR THE FISCAL YEAR ENDED
JUNE 30, 1968

	Secured Taxes 1967-68	Unsecured Taxes 1967-68	Total 1967-68
CHARGE			
Tax Collector's Roll	$26,533,362.86	$2,910,788.32	$29,444,151.18
Utility Roll	2,728,410.04		2,728,410.04
Solvent Credits	254.74	34,606.69	34,861.43
Special Assessments	34,388.80		34,388.80
Penalty Charges - 1st Installment	24,161.79	10,616.21	34,778.00
2nd Installment	30,644.76		30,644.76
Interest (Penal)	1,007.57	7,023.12	8,030.69
Costs	10,848.00		10,848.00
Net Board Adjustments	41,785.97	74,297.68	116,083.65
Total Charge	$29,404,864.53	$3,037,332.02	$32,442,196.55
COLLECTIONS			
Through June 30, 1968	28,998,164.50	2,908,009.14	31,906,173.64
DELINQUENT BALANCE - June 30, 1968	$ 406,700.03	$ 129,322.88	$ 536,022.91

AUDITOR'S EXHIBIT X

RECAP
TAX CHARGES
1968 - 1969

	Unsecured			Secured			Total Tax Charge	Percentage
	Maintenance	Tax Charge Bond	Total	Maintenance	Tax Charge Bond	Total		
GENERAL COUNTY	$ 940,792.40	$	$ 940,792.40	$10,764,027.80	$	$10,764,027.80	$11,704,820.20	32.54
CITIES	261,288.62		261,288.62	2,082,905.90		2,082,905.90	2,344,194.52	6.52
SPECIAL DISTRICTS	88,437.54	5,630.79	94,068.33	1,082,177.54	46,254.02	1,128,431.56	1,222,499.89	3.40
SCHOOL DISTRICTS	1,648,064.36	171,519.52	1,819,583.88	17,048,800.53	1,825,479.75	18,874,280.28	20,693,864.16	57.54
GRAND TOTAL	$2,938,582.92	$177,150.31	$3,115,733.23	$30,977,911.77	$1,871,733.77	$32,849,645.54	$35,965,378.77	100.00

AUDITOR'S EXHIBIT X
SCHEDULE A

GENERAL COUNTY
ASSESSED VALUATION AND TAX CHARGES
1968 - 1969

	Assessed Valuation Inside County Unsecured	Assessed Valuation Inside County Secured	Assessed Valuation Combined Total	Unsecured Tax Rate	Unsecured Tax Charge	Secured Tax Rate	Secured Tax Charge	Total Tax Charge
INSIDE CITIES								
Ceres	$ 351,580	$ 4,681,110	$ 5,032,690	$2.95	$ 10,371.61	$3.34	$ 156,349.07	$ 166,720.68
Modesto	11,684,050	82,652,220	94,336,270	2.92	341,174.26	3.30	2,727,523.26	3,068,697.52
Newman	265,360	3,229,630	3,494,990	2.95	7,828.12	3.34	107,869.64	115,697.76
Oakdale	665,800	6,318,520	6,984,320	2.95	19,641.10	3.34	211,038.56	230,679.66
Patterson	772,670	3,894,130	4,666,800	2.95	22,793.76	3.34	130,063.94	152,857.70
Riverbank	171,270	5,043,650	5,214,920	2.95	5,052.46	3.34	168,457.91	173,510.37
Turlock (Excl. 7-04)	1,642,240	18,149,640	19,791,880	2.92	47,953.40	3.30	598,938.12	646,891.52
Turlock - 7-04	1,111,220		1,111,220	2.95	32,780.99			32,780.99
TOTAL	$16,664,190	$123,968,900	$140,633,090		$487,595.70		$4,100,240.50	$4,587,836.20
OUTSIDE - TOTAL	15,362,600	199,114,590	214,877,190	2.95	453,196.70	3.34	6,663,787.30	7,116,984.00
GRAND TOTAL	$32,026,790	$323,483,490	$355,510,280		$940,792.40		$10,764,027.80	$11,704,820.20

AUDITOR'S EXHIBIT X
SCHEDULE B

C I T I E S
ASSESSED VALUATIONS AND TAX CHARGES
1968 - 1969

	Assessed Valuation			Unsecured		Secured		Total
	Inside County		Combined	Tax	Tax	Tax	Tax	Tax
	Unsecured	Secured	Total	Rate	Charge	Rate	Charge	Charge
CERES								
1-00	$ 259,600	$ 2,404,460	$ 2,664,060	2.47	$ 6,412.12	2.39	$ 57,466.59	$ 63,878.71
1-01 & 02	91,980	2,276,650	2,368,630	2.29	2,106.34	2.29	52,135.28	54,241.62
TOTAL	351,580	4,681,110	5,032,690		$ 8,518.46		$ 109,601.87	$ 118,120.33
MODESTO								
2-01, 02, 07, 08, 09, 10, 12, 16, 17, & 18	10,162,910	74,889,890	85,052,800	1.47	$149,394.77	1.47	$1,100,881.38	$1,250,276.15
2-03 & 05	1,521,140	7,762,330	9,283,470	1.45	22,056.53	1.45	112,553.78	134,610.31
Modesto Municipal Sewer	16,220,620	103,977,810	120,198,430	.09	14,598.55	.09	93,580.02	108,178.57
TOTAL	27,904,670	186,630,030	214,534,700		$186,049.85		$1,307,015.18	$1,493,065.03
NEWMAN								
TOTAL	265,360	3,229,630	3,494,990	1.90	$ 5,041.84	1.90	$ 61,362.97	$ 66,404.81
OAKDALE								
TOTAL	665,800	6,318,520	6,984,320	1.84	$ 12,250.72	1.84	$ 116,260.76	$ 128,511.48
PATTERSON								
TOTAL	772,670	3,894,130	4,666,800	2.03	$ 15,685.20	2.03	$ 79,050.83	$ 94,736.03
RIVERBANK								
TOTAL	171,270	5,043,650	5,214,920	2.07	$ 3,545.28	2.07	$ 104,403.55	$ 107,948.83
TURLOCK								
7-00 & 07	856,960	15,393,130	16,250,090	1.64	$ 14,054.14	1.64	$ 252,447.33	$ 266,501.47
7-01	294,950	908,770	1,203,720	1.50	4,424.25	1.50	13,631.55	18,055.80
7-03	490,330	1,282,670	1,773,000	2.39	11,718.88	2.39	30,655.81	42,374.69
7-04	1,111,220	565,070	1,686,290			1.50	8,476.05	8,476.05
TOTAL	2,753,460	18,149,640	20,913,100		$ 30,197.27		$ 305,210.74	$ 335,408.01
GRAND TOTAL					$261,288.62		$2,082,905.90	$2,344,194.52

AUDITOR'S EXHIBIT X
SCHEDULE C

SPECIAL DISTRICTS
ASSESSED VALUATIONS AND TAX CHARGES
1968 - 1969

	Assessed Valuation Inside County Unsecured	Secured	Combined Total	Unsecured Tax Rate Maint.	Bond	Unsecured Tax Charge Maint.	Bond
LIGHTING DISTRICTS							
Crows Landing	$ 562,560	$ 689,700	$	$ .03	$	$ 168.76	$
Denair	55,090	692,930		.22		121.19	
Empire	78,410	1,114,360		.24		188.18	
Hartman Highlands		41,470		.42			
Hughson	98,720	613,430		.16		157.95	
Kingsbury Park		87,850					
Monterey Park Tract	360	40,310		1.52		5.47	
Richland Tract	3,790	234,880					
Salida	86,230	1,082,440		.30		258.69	
Sunset Oaks		160,140					
Waterford	47,270	865,850		.39		184.35	
COUNTY MAINTENANCE DISTRICTS							
Sherwood Forest Lighting #1		722,360	722,360				
Sherwood Forest Lighting #2		631,780	631,780				
Sherwood Forest Drainage Maint.		722,360	722,360				
FIRE DISTRICTS							
Burbank-Paradise	155,740	4,338,070		.38		591.81	
Ceres	99,180	4,595,110		.35		347.13	
Denair	279,300	6,181,270		.20		558.60	
Empire	3,548,180	27,330,980		.45		15,966.81	
Hughson	508,790	8,630,710		.20		1,017.58	
Industrial	1,560,460	8,056,440		.46		7,178.11	
Keyes	254,760	5,117,930		.25		636.90	
McHenry-Dry Creek	347,080	11,159,500		.24		832.99	
Montpellier	183,850	2,571,730		.20		367.70	
Mountain View	315,720	5,349,580		.33		1,041.87	
Oakdale	1,151,620	16,841,690		.15		1,727.43	
Riverbank	1,022,960	12,568,950		.25		2,557.40	
Salida	576,220	17,530,610		.25		1,440.55	
Turlock	2,109,070	10,474,720		.21		4,429.04	
Valley Home	141,150	2,306,910		.25		352.87	
Waterford-Hickman	623,070	6,379,800		.15		934.60	
Westport	328,920	5,762,420		.20		657.84	
West Stanislaus	2,577,170	35,650,240		.07		1,804.01	
Woodland Avenue	857,520	12,045,370		.20		1,715.04	
CEMETERY DISTRICTS							
Hills Ferry	1,504,130	18,133,480		.05		752.06	
Knights Ferry	74,010	642,080		.10		74.01	
Patterson	1,781,400	24,064,950		.05		890.70	
HOSPITAL DISTRICTS							
Patterson	2,623,190	31,654,860		.08	.10	2,098.55	2,623.19
West Side Community	662,340	10,543,570		.20		1,324.68	

Secured				Total
Tax Rate		Tax Charge		Tax
Maint.	Bond	Maint.	Bond	Charge
$ .03	$	$ 206.91	$	$ 375.67
.18		1,247.27		1,368.46
.20		2,228.72		2,416.90
.51		211.49		211.49
.17		1,042.83		1,200.78
.21		184.48		184.48
1.09		439.37		444.84
.55		1,291.84		1,291.84
.20		2,164.88		2,423.57
.12		192.16		192.16
.25		2,164.62		2,348.97
.04		288.94		288.94
.05		315.89		315.89
.10		722.36		722.36
.38		16,484.66		17,076.47
.30		13,785.33		14,132.46
.20		12,362.54		12,921.14
.45		122,989.41		138,956.22
.28		24,165.98		25,183.56
.46		37,059.62		44,237.73
.25		12,794.82		13,431.72
.24		26,782.80		27,615.79
.20		5,143.46		5,511.16
.28		14,978.82		16,020.69
.13		21,894.19		23,621.62
.30		37,706.85		40,264.25
.25		43,826.52		45,267.07
.26		27,234.27		31,663.31
.25		5,767.27		6,120.14
.15		9,569.70		10,504.30
.15		8,643.63		9,301.47
.11		39,215.26		41,019.27
.20		24,090.74		25,805.78
.05		9,066.74		9,818.80
.10		642.08		716.09
.05		12,032.47		12,923.17
.10	.03	31,654.86	9,496.45	45,873.05
.20		21,087.14		22,411.82

AUDITOR'S EXHIBIT X
SCHEDULE C (Continued)

SPECIAL DISTRICTS
ASSESSED VALUATIONS AND TAX CHARGES
1968 - 1969

	Assessed Valuation Inside County Unsecured	Assessed Valuation Inside County Secured	Assessed Valuation Combined Total	Unsecured Tax Rate Maint.	Unsecured Tax Rate Bond	Unsecured Tax Charge Maint.	Unsecured Tax Charge Bond
COMMUNITY SERVICES DISTRICTS							
Denair	$ 55,390	$ 781,120	$	$1.00	$ .75	$ 553.90	$ 415.42
Highway Village	12,020	550,970		1.00		120.20	
Keyes	39,600	546,610		.56	.81	221.76	320.76
Waterford	64,410	955,140		.27	1.20	173.90	772.92
MOSQUITO ABATEMENT DISTRICTS							
East Side	20,758,510	198,108,150		.09		18,682.65	
Turlock	11,268,280	125,375,340		.13		14,648.76	
SANITATION DISTRICTS							
Empire	78,410	1,093,820		.60		470.46	
Fair Tract		217,950	217,950				
Hughson	219,390	1,544,700		1.00	.35	2,193.90	767.86
Salida	91,330	1,165,810		1.00	.80	913.30	730.64
STORM DRAIN MAIN. DISTRICTS							
Storm Drain Main. #1	4,300	755,950		.07		3.01	
Storm Drain Main. #3	16,400	696,030		.08		13.12	
Storm Drain Main. #6	63,120	1,190,760		.05		31.56	
Storm Drain Main. #8	70,380	1,446,820		.04		28.15	
Storm Drain Main. #9	120	112,750	112,870				
RECLAMATION DISTRICTS							
#2063		896,370	896,370				
#2091		557,760	557,760				
LEVEE MAIN. DISTRICTS							
Lower San Joaquin		70,920	70,920				
TOTAL						$88,437.54	$5,630.79

Secured				Total
Tax Rate		Tax Charge		Tax
Maint.	Bond	Maint.	Bond	Charge
$1.00	$ .79	$ 7,811.20	$ 6,170.84	$ 14,951.36
1.00		5,509.70		5,629.90
.57	.95	3,115.67	5,192.79	8,850.98
.27	1.10	2,578.87	10,506.54	14,032.23
.12		237,729.78		256,412.43
.15		188,063.01		202,711.77
.60		6,562.92		7,033.38
1.74		3,792.33		3,792.33
1.00	.36	15,447.00	5,560.92	23,969.68
1.00	.80	11,658.10	9,326.48	22,628.52
				3.01
				13.12
.05		595.38		626.94
.04		578.72		606.87
.49		4,392.21		4,392.21
.42		2,342.59		2,342.59
.45		319.14		319.14
		$1,082,177.54	$46,254.02	$1,222,499.89

AUDITOR'S EXHIBIT X
SCHEDULE D

SCHOOL DISTRICTS
ASSESSED VALUATIONS AND TAX CHARGES
1968 - 1969

	Assessed Valuation			Unsecured			
	Inside County		Combined	Tax Rate		Tax Charge	
	Unsecured	Secured	Total	Maint.	Bond	Maint.	Bond
ELEMENTARY SCHOOLS							
Chatom	$ 456,820	$ 8,806,960	$ 9,263,780		$		$
Chatom - old	334,310		334,310	1.65		5,516.11	
Chatom - Mt. View Annex	122,510		122,510	1.64		2,009.16	
Chatom - Bond	334,310	6,684,200	7,018,510		.26		869.20
Empire - Bond '68	559,850	8,205,180	8,765,030	2.33		13,044.50	
Empire - Bond '49	559,850	8,335,370	8,895,220		.09		503.86
Gratton	19,220	1,020,480	1,039,700	2.17		417.07	
Hart-Ransom	177,920	5,412,080	5,590,000	1.85	.37	3,291.52	658.30
Hickman	279,350	1,985,620	2,264,970	2.34	.15	6,536.79	419.02
Hughson	490,200	7,746,720	8,236,920	2.41	.25	11,813.82	1,225.50
Johnson Joint	6,130	327,030	333,160	1.39		85.20	
Keyes	156,400	2,402,210	2,558,610	2.01	.13	3,143.64	203.32
Knights Ferry	185,810	1,723,060	1,908,870	1.69		3,140.18	
La Grange	134,750	462,040	596,790	1.90		2,560.25	
Milnes	177,390	1,528,030	1,705,420	1.39		2,465.72	
Modesto-1964 & 1966 Bonds	16,308,720	107,659,510	123,968,230	2.61	.06	425,657.59	9,785.23
Modesto-1947 Bond	15,532,890	98,879,840	114,412,730		.05		7,766.44
Modesto-1951 Bond	15,594,220	101,498,930	117,093,150		.04		6,237.68
Modesto-1955 and 1959 Bonds	15,987,240	106,524,480	122,511,720		.11		17,585.96
Modesto-1962 Bond	15,987,240	106,654,670	122,641,910		.06		9,592.34
Mountain View-Bond	122,510	2,122,760	2,245,270		.23		281.77
Oakdale-1965 Bond	1,527,290	22,148,890	23,676,180	1.99	.09	30,393.07	1,374.56
Oakdale-1951-59 Bonds	1,539,530	22,429,620	23,969,150		.20		3,079.06
Paradise	26,710	1,940,250	1,966,960	2.08		555.56	
Riverbank	682,320	6,890,310	7,572,630	2.10	.44	14,328.72	3,002.20
Roberts Ferry	136,310	1,356,280	1,492,590	1.30		1,772.03	
Rosedale	195,440	1,732,580	1,928,020	1.25		2,443.00	
Salida-1950-65 Bonds	298,620	6,903,660	7,202,280	2.02	.26	6,032.12	776.41
Salida-1947 Bond	231,350	5,182,290	5,413,640		.07		161.94
Shiloh	135,160	2,743,430	2,878,590	2.48	.34	3,351.96	459.54
Stanislaus-1965-67 Bonds	297,270	12,430,270	12,727,540	1.80	.21	5,350.86	624.26
Stanislaus-1950 Bond	182,480	7,310,310	7,492,790		.09		164.23
Stanislaus-1953-63 Bonds	618,750	13,435,110	14,053,860		.25		1,546.87
Sylvan-1955-68 Bonds	1,259,450	20,532,740	21,792,190	1.83	.44	23,047.93	5,541.58
Sylvan-1951-53 Bonds	1,652,470	25,558,290	27,210,760		.02		330.49
Turlock Joint	3,754,750	27,333,940	31,088,690	1.68		63,079.80	
Turlock Joint-1946-62 Bonds	3,659,190	25,179,900	28,839,090		.25		9,147.97
Turlock Joint-1962-67 Bonds	3,695,780	26,544,900	30,240,680		.22		8,130.71
Valley Home Joint	129,790	1,169,570	1,299,360	1.35		1,752.16	
Valley Home Joint-Bond	117,550	888,840	1,006,390		.08		94.04
Waterford	148,600	3,833,860	3,982,460	2.14	.21	3,180.04	312.06
TOTAL ELEMENTARY SCHOOLS						$ 634,968.80	$ 89,874.54

Secured				Total
Tax Rate		Tax Charge		Tax
Maint.	Bond	Maint.	Bond	Charge
1.98		$ 174,377.80	$	$ 174,377.80
				5,516.11
				2,009.16
	.33		22,057.86	22,927.06
2.45	.30	201,026.91	24,615.54	238,686.95
	.08		6,668.29	7,172.15
2.20		22,450.56		22,867.63
1.75	.30	94,711.40	16,236.24	114,897.46
2.35	.07	46,662.07	1,389.93	55,007.81
2.51	.31	194,442.67	24,014.83	231,496.82
1.25		4,087.87		4,173.07
1.95	.14	46,843.09	3,363.09	53,553.14
1.50		25,845.90		28,986.08
1.95		9,009.78		11,570.03
2.48		37,895.14		40,360.86
2.73	.07	2,939,104.62	75,361.65	3,449,909.09
	.04		39,551.93	47,318.37
	.04		40,599.57	46,837.25
	.10		106,524.48	124,110.44
	.04		42,661.86	52,254.20
	.22		4,670.07	4,951.84
1.94	.14	429,688.46	31,008.44	492,464.53
	.17		38,130.35	41,209.41
2.09	.47	40,551.22	9,119.17	50,225.95
2.48	.31	170,879.68	21,359.96	209,570.56
1.79		24,277.41		26,049.44
1.25		21,657.25		24,100.25
2.00	.24	138,073.20	16,568.78	161,450.51
	.06		3,109.37	3,271.31
1.75	.30	48,010.02	8,230.29	60,051.81
1.86	.15	231,203.02	18,645.40	255,823.54
	.06		4,386.18	4,550.41
	.24		32,244.26	33,791.13
2.12	.42	435,294.08	86,237.50	550,121.09
	.01		2,555.82	2,886.31
1.72		470,143.76		533,223.56
	.25		62,949.75	72,097.72
	.16		42,471.84	50,602.55
1.87		21,870.95		23,623.11
	.10		888.84	982.88
2.18	.44	83,578.14	16,868.98	103,939.22
		$5,911,685.00	$802,490.27	$7,439,018.61

SCHOOL DISTRICTS
ASSESSED VALUATIONS AND TAX CHARGES
1968 - 1969

	Assessed Valuation			Unsecured Tax Rate		Unsecured Tax Charge	
	Inside County		Combined				
	Unsecured	Secured	Total	Maint.	Bond	Maint.	Bond
UNIFIED SCHOOLS							
Ceres	$ 981,560	$ 20,164,260	$ 21,145,820	3.37		$ 33,078.57	$
Ceres Union-Bond	675,700		675,700		.22		1,486.54
Westport-1947 Bond	305,760		305,760		.06		183.45
Westport-1963 Bond	305,860		305,860		.06		183.51
Ceres High-Bond	981,560		981,560		.26		2,552.05
Denair-1962-67 Bonds	215,000	4,714,270	4,929,270	2.91	.52	6,256.50	1,118.00
Denair-1953-56 Bonds	225,030	4,845,180	5,070,210		.36		810.10
Newman-Gustine	1,504,560	18,245,310	19,749,870	3.26		49,048.65	
Patterson Joint	1,781,400	24,064,950	25,846,350	3.19		56,826.66	
Patterson Elementary-Bond	1,319,190	13,224,280	14,543,470		.16		2,110.70
Grayson Elementary-Bond	345,870	6,235,710	6,581,580		.09		311.28
Rising Sun-Bond	116,340	4,604,960	4,721,300		.15		174.51
TOTAL UNIFIED SCHOOLS						$ 145,210.38	$ 8,930.14
HIGH SCHOOLS							
Hughson	874,850	11,511,170	12,386,020	2.01	.67	17,584.48	5,861.49
Modesto	19,063,700	165,827,120	184,890,820	1.86	.31	354,584.82	59,097.47
Oakdale Joint	3,231,620	40,086,270	43,317,890	1.70	.24	54,937.54	7,755.88
Turlock Joint	4,374,100	38,870,140	43,244,240	2.00		87,482.00	
						$ 514,588.84	$ 72,714.84
JUNIOR COLLEGE							
Yosemite Junior College	32,026,790	323,483,490	355,510,280	.81		$ 259,416.99	
TOTAL JUNIOR COLLEGE						$ 259,416.99	
OTHER							
School Equalization Aid	32,026,790	323,483,490	355,510,280	.25		80,066.97	
Trainable Retarded		197,251,640	197,251,640				
Trainable Retarded-Merced County	1,510,690	327,030	1,837,720	.01		151.06	
Trainable Retarded-Merced County		18,245,310	18,245,310				
Tuition		323,483,490	323,483,490				
Physically Handicapped-Elementary	14,207,380		14,207,380	.04		5,682.95	
Physically Handicapped-High	30,522,230		30,522,230	.01		3,052.22	
Trainable Retarded-Elementary	14,207,380		14,207,380	.01		1,420.73	
Trainable Retarded-High	30,522,230		30,522,230	.01		3,052.22	
Physically Handicapped-Merced Co.	1,510,690		1,510,690	.03		453.0	
TOTAL OTHER						$ 93,879.35	
SCHOOL DISTRICTS - GRAND TOTAL						$1,648,064.36	$171,519.52

Secured				Total
Tax Rate		Tax Charge		Tax
Maint.	Bond	Maint.	Bond	Charge
3.55	.54	$ 715,831.23	$ 108,887.00	$ 857,796.80
				1,486.54
				183.45
				183.51
				2,552.05
2.85	.92	134,356.69	43,371.28	185,102.47
	.34		16,473.61	17,283.71
3.34		609,393.35		658,442.00
3.28		789,330.36		846,157.02
	.16		21,158.84	23,269.54
	.09		5,612.13	5,923.41
	.10		4,604.96	4,779.47
		$ 2,248,911.63	$ 200,107.82	$ 2,603,159.97
2.01	.56	231,374.51	64,462.55	319,283.03
1.91	.38	3,167,297.99	630,143.05	4,211,123.33
2.07	.32	829,785.78	128,276.06	1,020,755.26
2.00		777,402.80		864,884.80
		$ 5,005,861.08	$ 822,881.66	$ 6,416,046.42
.80		$ 2,587,867.92		$ 2,847,284.91
		$ 2,587,867.92		$ 2,847,284.91
.38		$ 1,229,237.26		$ 1,309,304.23
.01		19,725.16		19,725.16
.12		392.43		543.49
.07		12,771.71		12,771.71
.01		32,348.34		32,348.34
				5,682.95
				3,052.22
				1,420.73
				3,052.22
				453.20
		$ 1,294,474.90		$ 1,388,354.25
		$17,048,800.53	$1,825,479.75	$20,693,864.16